

**REPORT ON
THE TOWN OF NEW MARKET -
SHENANDOAH COUNTY
VOLUNTARY SETTLEMENT
AGREEMENT**



Commission on Local Government
Department of Housing and Community Development
Commonwealth of Virginia
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**REPORT ON THE
TOWN OF NEW MARKET –
SHENANDOAH COUNTY
VOLUNTARY SETTLEMENT AGREEMENT**

I. PROCEEDINGS OF THE COMMISSION

On February 24, 2010, the Town of New Market and the County of Shenandoah submitted to the Commission on Local Government for review a proposed voluntary settlement agreement negotiated by the two jurisdictions under the authority of Section 15.2-3400 of the Code of Virginia.¹ Consistent with the regulations promulgated by the Commission, the submission was accompanied by data and materials supporting the proposed agreement. On March 26, 2010, the Town and County provided notice of the proposed agreement to the Commission and the eleven political subdivisions with which they were contiguous or with which they shared functions, revenues, or tax sources, in accordance with the Commission’s regulation 1 VAC 50-20-230(C).² The proposed agreement contains provisions which would (1) permit the Town to adjust its boundaries by ordinance in the future to incorporate territory within a specified 1,710 acre “Future Growth Area,” subject to certain terms and conditions specified in the agreement; (2) ensure that land use and development regulations within the annexed territory meet provisions contained in the agreement; (3) preclude the Town from initiating or supporting additional annexation actions for a period of 20 years; and (4) ensure that the Town will collect a cash payment on behalf of the County for newly annexed properties to offset the fiscal impacts of new development.³

¹ The initial submission by the Town and County to the Commission, which included the proposed Voluntary Settlement Agreement Between the Town of New Market and Shenandoah County as well as information from the Town and County describing the proposed agreement and the affected area, is hereinafter cited as the Joint Submission. A revised version of this document was submitted to the Commission on May 3, 2010 and is hereinafter cited as the Revised Joint Submission.

² The Notice by the Town of New Market and Shenandoah County of a Voluntary Settlement of Annexation Issues, filed on March 26, 2010, is hereinafter cited as the Joint Notice.

³ The proposed Voluntary Settlement Agreement Between the Town of New Market and Shenandoah County is hereinafter cited as the Settlement Agreement and is attached hereto as Appendix A.

In conjunction with its review of the proposed settlement, on May 3, 2010, the Commission held a public hearing, advertised in accordance with Section 15.2-2907(B) of the Code of Virginia, for the purpose of receiving citizen comment. The public hearing was attended by approximately fifteen persons and produced testimony from three individuals. On May 4, 2010, the Commission toured relevant sections of the Town of New Market and Shenandoah County and met at the New Market Community Center to receive oral testimony from the Town and Shenandoah County in support of the agreement. In order to permit receipt of additional public comment, the Commission agreed to keep its record open for written submissions through May 18, 2010.

II. SCOPE OF REVIEW

The Commission on Local Government is directed by law to review proposed annexations and other local boundary change and transition issues, as well as negotiated agreements settling such matters, prior to their presentation to the courts for ultimate disposition. Upon receipt of notice of such a proposed action or agreement, the Commission is directed “to hold hearings, make investigations, analyze local needs” and to submit a report containing findings of fact and recommendations regarding the issue to the affected local governments.⁴ With respect to a proposed agreement negotiated under the authority of Section 15.2-3400 of the Code of Virginia, the Commission is required to determine in its review “whether the proposed settlement is in the best interest of the Commonwealth.”

As we have noted in previous reports, it is evident that the General Assembly encourages local governments to attempt to negotiate settlement of their interlocal concerns. One of the statutory responsibilities of this Commission is to assist local governments in such efforts. In view of this legislative intent, the Commission believes that proposed interlocal agreements, such as the one negotiated by the Town of New Market and Shenandoah County, should be approached with respect and presumption of their compatibility with applicable statutory standards. The Commission notes, however, that the General Assembly has decreed that interlocal agreements negotiated under the

⁴ Sec. 15.2-2907 (A), Code of Va.

authority of Section 15.2-3400 of the Code of Virginia shall be reviewed by this body prior to their final adoption by the local governing bodies. We are obliged to conclude, therefore, that while interlocal agreements are due respect and should be approached with a presumption of their consistency with statutory standards, such respect and presumption cannot be permitted to render our review a *pro forma* endorsement of any proposed settlement. Our responsibility to the Commonwealth and to the affected localities requires more.

III. GENERAL CHARACTERISTICS OF THE TOWN, THE COUNTY, AND THE AFFECTED AREAS

A. TOWN OF NEW MARKET

The Town of New Market was incorporated by the General Assembly in 1796. The Town was settled, in part, due to its location at the intersection of two important trade routes, which generally follow the present day path of U.S. 11 and U.S. 221. New Market is located in Shenandoah County but also shares a common border with Rockingham County. Today, the economy of the Town is geared toward the tourism industry, generated from Civil War historic sites and the nearby caverns. Most residents commute to jobs outside of New Market.⁵

New Market's population increased from 1,435 to 1,732 persons, or by 20.7%, between 1990 and 2000. The U.S. Census Bureau's estimate for 2008, however, placed the Town's population at 1,852, an increase of 6.9% since the 2000 decennial census. Based on its land area of 2.08 square miles and the 2008 population estimate, the Town has a population density of 890 persons per square mile.⁶

The population of the Town is significantly older and slightly less wealthy than the State as a whole. As of 2000, the median age of New Market residents was 43.3 years, compared with 35.7 for Virginia as a whole. The percentage of the Town's 2000

⁵ Town of New Market Comprehensive Plan, March 2004, pp. 16, 17, 58.

⁶ New Market Growth and Annexation Area Concept Plan, November 2007, p. 19.

population that was age 65 or older was 21.9%, compared to 11.2% for Virginia overall. The percentage of the Town's population that was school-age in 2000 was 13.0%, compared to 18.0% statewide. Census data from 1999 (the most recent data available) indicate that the Town's median family income was \$48,036, which is 88.7% of the statistic for the Commonwealth as a whole (\$54,169).⁷

In terms of the Town's physical development, recent land use data indicate that 30% of the land area is devoted to residential uses, 4% to commercial enterprise, 2% to mixed-use, 3% to municipal uses and 16% to recreation, while 23% of the land area is located in a protected historic battlefield. The remaining 22% of the Town's land area (292 acres) is undeveloped agricultural land or open space. Some of this undeveloped property has been slated for development as an expansion of the Shenvalee Golf Course, leaving 15.5 % (207 acres) of the Town's total land area vacant and suitable for development.⁸ The Town's land area that is constrained from development by steep slopes or floodplains is limited to slight areas along stream banks.⁹

B. COUNTY OF SHENANDOAH

Shenandoah County, originally known as Dunmore County, was established in 1772 from a portion of Frederick County.¹⁰ The population between 1990 and 2000 increased from 31,636 to 35,075 persons, or by 10.9%. The U.S. Census Bureau estimates the County's 2008 population at 40,777, an increase of 16.3% since the 2000 decennial census. Based on its existing land area of 512 square miles and the 2008 population estimate, the County has a population density of 80 persons per square mile.¹¹

The population of Shenandoah County is older than the state as a whole but younger than the Town of New Market. The average age in 2000 was 40.9 years, compared to 35.7 for the state overall and 43.5 for the Town. The percentage of residents

⁷ U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, Summary Tape File 1, Table P001; Census 2000, Summary File 1, Tables P1, P12 & P13; Summary File 3, Table P77; and Population Estimates Program, Table T1.

⁸ Revised Joint Submission, p. 38, p. 111.

⁹ Town of New Market Comprehensive Plan, March 2004, pp. 33-34, pp. 39-42.

¹⁰ Shenandoah County Comprehensive Plan 2025, pp. 1-3.

¹¹ Ibid., p. 1-1.

age 65 or older is 17.3%, compared to 11.2% for the Commonwealth generally and 21.9% for the Town. The percentage of school-age children residing in the County is 16.7%, which is less than the state as a whole (18.0%), yet greater than the Town (13.0%).

Regarding income, Shenandoah County is less affluent than Virginia and New Market. The median family income of County residents as of 1999 was \$45,080, compared to \$54,169 for State residents and \$48,036 for the Town residents.¹²

Manufacturing is an important contributor to the local economy, comprising 24.4% of the jobs located in the county. Other significant sectors, each contributing about 10-12% to the employment base, include retail trade, accommodation and food services, and health care and social assistance.¹³ Though declining, agriculture remains important – most notably, poultry – by supporting many of the manufacturing and service jobs in the County.¹⁴

A majority of the land in the county (54.5%) is devoted to either woodland, conservation, or National Forest uses. Another 30.5% is occupied by agricultural uses. Only 12.4% of the land is residential in nature. Commercial land uses comprise less than one percent. These figures do not include the six incorporated towns within the County.¹⁵

C. AREAS PROPOSED FOR ANNEXATION

The Town’s Notice describes the annexation area as approximately 1,559 acres; the proposed voluntary settlement agreement as well as the metes and bounds description indicates a Future Growth Area containing approximately 1,710 acres; and the “Growth Area – Real Estate” spreadsheet provided in the Joint Submission specifies acreage of 1,818. In response to the Commission’s request for a reconciliation of these differences,

¹² U.S. Department of Commerce, Bureau of the Census, 1990 Census of Population and Housing, Summary Tape File 1, Table P001; Census 2000, Summary File 1, Tables P1, P12 & P13; Summary File 3, Table P77; and Population Estimates Program, Table T1.

¹³ Virginia Employment Commission, Quarterly Census of Employment and Wages, 3rd quarter 2009.

¹⁴ Shenandoah County Comprehensive Plan 2025, pp. 4-26.

¹⁵ Ibid., pp. 3-4 and 3-5.

the Town indicated that the “Growth Area is actually 1,710 acres.”¹⁶ However, upon further inquiry by the Commission, the Town confirmed that this figure includes only land area within tax parcels and is exclusive of rights-of-ways. The Town indicated that “including the right-of-ways, the total area would approximately be 1,918.121 acres.”¹⁷ Thus, the annexation area acreage cited in this report may vary in accordance with the document to which reference is made.

Based upon the most recent information provided to the Commission, the area proposed for future annexation (referred to hereafter as the Growth Area) consists of four areas comprised of approximately 1,918 acres, which contain 223 persons and, based on 2009 assessment data, \$26,139,764 in assessed real property values subject to local taxation. Therefore, the area contains 0.58% of the County’s total land area, 0.55% of its population, and 0.6% of its total 2009 assessed real property values subject to local taxation.¹⁸ Based on its area and the population estimate, the area proposed for annexation has a population density of 75 persons per square mile.

The Growth Area generally extends east of the Town limits to the foot of Massanutten Mountain and Smith Creek; south to the Rockingham/Shenandoah County boundary; and north to Cedar Lane and would also include an additional area southwest of the Interstate 81 – Route 211 interchange.¹⁹ Currently, the Growth Area contains four residential concentrations along existing roadways, a few scattered commercial uses, and a protected historic battlefield. Eight percent of the land area is occupied by residential uses and 3% is devoted to commercial uses. The remaining acreage is agricultural (83%) or protected battlefield (6%).²⁰ Of this area, about 1,000 acres (64%) would be vacant land with little to no development constraints.²¹

¹⁶ Revised Joint Submission, page 115.

¹⁷ Chad Neese, Town Planner, email to Commission staff dated June 22, 2010.

¹⁸ Revised Joint Submission, p. 41, pp. 49-54. An email from Chad Neese, Town Planner, to Commission Staff dated May 10, 2010 revised assessments on certain parcels that are only partially within the Growth Area.

¹⁹ Ibid., pp. 29-32. The National Map, www.nationalmap.gov, shows additional landmarks that are not visible in the Revised Joint Submission.

²⁰ Revised Joint Submission, p. 40.

²¹ New Market Growth and Annexation Area Concept Plan, November 2007, p. 33.

IV. ANNEXATION PROVISIONS IN THE PROPOSED SETTLEMENT AGREEMENT

A. PROCEDURE

Based on the Commission's understanding of the annexation procedure set forth in the agreement, the process would take place as follows:

1. The process would begin with a pre-annexation agreement between the Town and property owner. The pre-annexation agreement would stipulate a per-unit dollar amount to be paid by the property owner at the time of a zoning permit application. The funds would be used to offset the fiscal impact of the development upon capital projects, as determined by the County's fiscal impact model. [Subsection 5.1].
2. After execution of the pre-annexation agreement, the property could be annexed by town ordinance, provided that the tax parcel(s) is (1) deemed developed as defined in the proposed Settlement Agreement; or (2) the parcel(s) is currently being served by Town water, sewer or both; or (3) a property owner requests the annexation. In addition, the parcel(s) must either be contiguous to the Town or contiguous to another parcel that is contiguous to the Town. If annexation is sought for a parcel(s) that is not contiguous to the Town but is contiguous to another parcel that is contiguous to the Town, the non-contiguous parcel must still meet the requirements described in (1), (2) or (3) above. To ensure that the Town remains a compact body of land, the proposed agreement requires that the contiguous parcel(s) also be annexed to the Town. The terms of the agreement do not impose the requirements described in (1), (2) or (3) above to such contiguous parcel(s). [Subsection 2.3].²² Thus, Town-initiated, involuntary annexation could occur in instances in which the Town is required to annex such contiguous parcels in order to ensure a compact body of land. While not specifically addressed in the proposed agreement, Town-initiated,

²² The proposed agreement provides that no annexation shall include land greater than 12% of the total Future Growth Area but that this limitation will not apply once 75% of the acres in the Future Growth Area have developed. Settlement Agreement, Subsections 2.3(f) and 2.4.

involuntary annexation could also take place when a parcel is developed or is currently being served by Town water, sewer or both.

3. Until a zoning classification is assigned, the regulations of the Transition X District as set forth in the Town's zoning ordinance would govern the use of the annexed property. [Subsection 3.2].
4. Within six months of the annexation, the Town Council would be required to classify all annexed parcels to Town zoning districts that substantially conform to the Future Land Use Plan. [Subsection 3.3(a)].

V. STANDARDS FOR REVIEW

As a previous section of this report has noted, the Commission on Local Government is charged with reviewing proposed interlocal settlements negotiated under the authority of Section 15.2-3400 of the Code of Virginia to determine whether such settlements are “in the best interest of the Commonwealth.” In our judgment, the Commonwealth’s interest in this and other interlocal agreements is fundamentally the preservation and promotion of the general viability of the affected localities. In this instance, the Commission is required to review an interlocal agreement which would (1) permit the Town to adjust its boundaries by ordinance in the future to incorporate territory within a specified 1,710 acre “Future Growth Area,” subject to certain terms and conditions specified in the agreement; (2) ensure that land use and development regulations within the annexed territory meet provisions contained in the agreement; (3) preclude the Town from initiating or supporting additional annexation actions for a period of 20 years; and (4) ensure that the Town will collect a cash payment on behalf of the County for newly annexed properties to offset the fiscal impacts of new development. A proper analysis of the proposed Town of New Market – Shenandoah County Settlement Agreement, as mandated by statute, requires consideration of the ramifications of these provisions with respect to the current and future viability of the two jurisdictions.

A. INTERESTS OF THE TOWN OF NEW MARKET

1. Land for Development

As indicated previously, New Market has within its existing jurisdiction approximately 207 acres of undeveloped land, which acreage constitutes 15.5% of the Town's total land area. Very little of that acreage is affected by environmental constraints; hence, most of that land could be considered amenable to development.

The proposed Settlement Agreement would allow the Town to extend its boundaries to include an additional 1,000 acres (approximately) of vacant land that is suitable for development. The proposed agreement, in our view, will provide the Town with the ability to grow into additional vacant land having significant development potential.

2. Land Use

The New Market Growth and Annexation Area Concept Plan ("Concept Plan") was the result of a collaborative planning process that took place in 2007. The Concept Plan was created by the Town to delineate where it wants to grow into adjacent areas of Shenandoah and Rockingham counties over the next 30 to 40 years. The plan prescribes the future growth pattern at the Town's periphery and includes the Future Land Use Map.²³

The proposed agreement provides that the Town and County have agreed upon the Future Land Use Map – which is attached to the agreement as Exhibit B – and that the map depicts the types of land uses for the Growth Area that the Town and County have agreed are most appropriate for the reasonably near future. The agreement further provides that the Future Land Use Map ("Map") is to serve as a guide to future

²³ A copy of the New Market Growth and Annexation Area Concept Plan was provided as part of the Joint Submission. Responding to an inquiry by the Commission, the Town indicated in the Revised Joint Submission (p. 121) that the text of the Concept Plan is intended to be incorporated by reference in the proposed Settlement Agreement for the purpose of interpreting the Map.

development as specified in Section 3 of the agreement, which pertains to land use and zoning in the Growth Area. In addition, according to the proposed agreement, the Town and the County have already amended their respective Comprehensive Plans to incorporate the Map,²⁴ and the Town further agrees to amend its zoning ordinance to reflect the zoning districts proposed on the map prior to any annexation requests. “Future Land Use Map” is defined in the agreement as “the map dated September 20, 2007, agreed to by the Town and the County on November 19, 2007 and February 26, 2008 respectively, showing the future land use in the Future Growth Area by colored districts.”

“Future Land Use Plan” is defined in the agreement as “the written text outlining the future land use for Future Growth Area agreed to by the Town Council on November 19, 2007.” The Settlement Agreement provides that, within six months after a Growth Area annexation, the Town Council shall classify all annexed parcels to Town zoning districts that substantially conform to the Future Land Use Plan (“Plan”). In addition, the Town agrees that it will only approve rezoning requests that substantially conform to the Plan until certain terms and conditions are met.

The proposed agreement also provides an opportunity, prior to annexation, for the Town’s Planning Commission to make recommendations to the County Board of Supervisors in the event of rezoning requests, special use requests, non-conforming uses or any other use situations not permitted by right in the Shenandoah County zoning ordinance.²⁵

3. Fiscal Assets and Public Service Liabilities

Fiscal Assets. The Town of New Market – a focal point for development in the southern portion of Shenandoah County – has experienced growth in its property values in excess of that which has occurred in the entirety of Shenandoah County. The taxable

²⁴ While the proposed Settlement Agreement indicates that the Town and County amended their comprehensive plans to incorporate the Future Land Use Map, which was agreed to by the Town Council on November 19, 2007, the Commission’s request for a copy of the Town’s comprehensive plan yielded a comprehensive plan dated March 2004.

²⁵ Settlement Agreement, Subsection 3.4(g).

real property value in New Market increased from \$81.2 million in 1999 to \$157.2 million in 2009, or by 94%. During the same time period, such values for all of Shenandoah County increased from \$ 2,524 million to \$3,506.7 million, or by 39%. The increase in fair market value for the same period was 94% for New Market and 49% countywide. Some of this disparity can be attributed to Shenandoah County's growth policies, which encourage new development to locate in or near towns as well as the expansion of the land use assessment program. During the same time period, deferred assessments as part of the program increased by 255% countywide, compared with a 111% increase in the Town.²⁶ Moreover, local source revenues between FY1999/2000 and FY2008/2009 increased 26% for New Market and 50% for the County.²⁷

Public Service Liabilities. While annexations within the Growth Area will provide New Market with additional revenues and the potential for future economic growth, it will concurrently present the municipality with increased public service responsibilities. The proposed agreement will require the Town to extend its general governmental services to the citizens in the areas annexed at the same level as currently provided to those within the municipality.²⁸

Water and sewer services are currently provided to out-of-town customers, subject to a surcharge. These customers contribute 11.3% of the operating revenues for the utility enterprise fund,²⁹ though they comprise only 6.1% of the utility connections.³⁰ Over time, as properties are annexed into the Town, the number of out-of-town customers subject to a surcharge will decrease, which could cause in-town customers rates to increase, especially as the older parts of the system require ongoing maintenance, as has already been experienced in parts of the Town. This adjustment would likely occur over a lengthy period of time, and, therefore, should not be a major concern.

²⁶ Revised Joint Submission, pp. 47-48.

²⁷ Ibid., pp. 62-63 for Town figures; Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures (2000-2009) for County figures.

²⁸ Settlement Agreement, Subsection 2.7.

²⁹ Revised Joint Submission, p. 100.

³⁰ Ibid., pp. 92-93.

In sum, the proposed agreement will provide New Market with fiscal assets that will enable the Town to extend its general government services to the residents and businesses in areas annexed.

B. INTERESTS OF THE AREAS PROPOSED FOR ANNEXATION

1. Community of Interest.

One of the factors appropriate for consideration in the analysis of proposed voluntary settlement agreements is the strength of the community of interest which joins the area proposed for annexation to the adjacent municipality. In this instance, the evidence suggests that there exists a significant degree of interdependence between the area proposed for annexation and the Town of New Market. First, the data reveal that the Town is the source of certain public services to that area. The Commission notes that the Town presently provides water and sewer services to a significant number of properties within the Growth Area.³¹ The volunteer fire department for the area is located within the town limits; however, it also serves the Growth Area.³² The Town provides a community park, which is accessible to residents of the general area. The closest park operated by the County is over twenty miles away. A branch of the County library is located in New Market, whereas the next closest library is fifteen miles away.³³ In addition, the Town and Growth Area share the same school district, magisterial district, and zip code boundaries.³⁴

With respect to the strength and general nature of the community of interest between the Town of New Market and its adjacent areas, little development has occurred within the Growth Area, except for limited residential development and some commercial development concentrated along existing corridors that radiate from the center of the Town. The limits of the Growth Area appear to be existing natural, man-made and political boundaries that would serve to constrain the growth that occurs around the periphery of New Market: Smith Creek and the base of Massanutten Mountain to the

³¹ Revised Joint Submission, p. 105.

³² Ibid., p. 107.

³³ Ibid., pp. 107-108.

³⁴ www.shenandoahgis.org.

east; Interstate 81 and the well-head conservation area to the west; and the Shenandoah-Rockingham County boundary to the south. The northern limit of the Growth Area is bounded by Cedar Lane and appears to be the northernmost point along U.S. 11 whereby sewer service can easily be extended.

2. Need for Urban Services

The approximately 1,918 acres of territory that is the subject of the proposed Settlement Agreement is estimated to contain a population of 223 persons, giving the area, as noted previously, a population density of 75 persons per square mile. While approximately 83% of the area proposed for annexation is currently vacant or in agricultural use, the area does contain scattered residential and commercial uses. With respect to its prospective future development, the Town and County have jointly adopted a Future Land Use Map, which anticipates development to occur within the Growth Area rather than in remote areas in order to take advantage of existing infrastructure and services.

Water and Sewer Services. The Town of New Market is the sole provider of water in the vicinity. The source of all of its water is from several wells on the west side of Interstate 81. The system is licensed for a capacity of 1 million gallons per day (GPD) and averages consumption of 0.45 million GPD or 45% of its permitted capacity. With respect to its storage facilities, the Town owns one storage tank, capable of holding 500,000 gallons, or one day's supply. The water system serves 1,131 connections, 36 of which are located in the Growth Area. Another 38 connections are located neither in the existing corporate limits nor in the Growth Area.³⁵

The Town is also the sole provider of wastewater service in the vicinity. Currently, the Town's sewer system is served by a treatment facility with a capacity of 500,000 GPD, which currently receives an average flow of 484,000 GPD. There are 817 connections, 28 of which are located within the Growth Area. Another seventeen

³⁵ Revised Joint Submission, p. 93, p. 98.

connections are located outside of the existing corporate limits and outside of the Growth Area.

In order to comply with nutrient reduction requirements and to provide additional capacity, the Town has entered into a contract with the Town of Broadway, whereby all of New Market's sewage will be treated by Broadway. A 4.3 mile long force main is currently under construction, and Broadway should begin treating New Market's wastewater by the end of 2010.

Annexation into the Town will have the effect of terminating the nonresident surcharge on connection fees and water and sewer rates, thereby reducing the cost of such services for residents and businesses in annexed areas.³⁶

In Subsection 2.7 of the agreement, the Town agrees to extend all municipal services other than water and sewer service into annexed areas on the effective date of each annexation or as soon as practicable. The agreement further provides that the Town will only annex properties that can be served by water and sewer within five years from annexation, and the Town will allow its water and sewer service to be extended to the tax parcel or parcels that are annexed to the Town on the same basis and at the same levels as such services are provided in areas within its current corporate limits where like conditions exist. Finally, the proposed agreement provides that water and sewer services shall be extended into annexed areas only as it becomes "reasonably necessary and economically feasible."³⁷

Solid Waste Collection and Disposal. The Town of New Market, utilizing the services of a private collector, provides weekly solid waste collection services to all

³⁶ *Ibid.*, p. 92-93, p. 105.

³⁷ In its request for additional information dated April 2, 2010, the Commission asked the Town to indicate how the terms "reasonably necessary" and "economically feasible" will be interpreted and whether the town will bear any of the expense associated with extending water and sewer into annexed areas. The Town responded "being that the Town is not planning to fund the extension of water and sewer service, the service mains and other improvements will be extended when the developer finds it 'economically feasible' to provide the 'reasonably necessary' service to the project area for obtaining certificates of occupancy, etc." Revised Joint Submission, p. 120.

residential properties and some commercial properties.³⁸ The program is financed by user fees and participation is mandatory, unless alternative collection services are arranged. The fee to provide this service is about one-third of the typical price charged for collection by private contractors outside of the Town limits. The Town also provides semi-annual collection of limbs, brush and bulky items, as well as weekly collection of grass clippings and other yard waste. In addition, a recycling drop-off location is provided within the Town's limits.³⁹

Upon annexation or as soon as practicable, New Market will extend its solid waste collection services to the annexed area at the same level and quality as are generally available within the Town limits.⁴⁰ Areas adjacent to the Town, both developed and those to be developed, will benefit, in our judgment, from the solid waste collection services provided by the Town. The extension of the Town's services to the areas annexed will not only reduce the cost of refuse collection services for annexed residents, it should also promote increased utilization of regular refuse collection services within those areas. Further, it has been our experience that the general availability of publicly financed solid waste collection services reduces the incidence of illegal disposal and has a beneficial effect on a community.

Street Maintenance. In New Market – as in Virginia towns with fewer than 3,500 residents generally – street maintenance is provided by the Virginia Department of Transportation (VDOT). Projections provided by the Town based on Shenandoah County growth, which do not take into consideration the Growth Area, predict that the Town's population will not exceed 3,500 until 2040, when it is estimated at 3,671.⁴¹ Therefore, there should not be any immediate change in responsibility for street maintenance as properties in the Growth Area are annexed into the Town. Additionally, the Town has historically contracted with VDOT to provide enhanced snow removal

³⁸ Chad Neese, Town Planner, email to Commission staff dated June 24, 2010.

³⁹ Ibid., pp. 105-106.

⁴⁰ Settlement Agreement, Subsection 2.7.

⁴¹ Revised Joint Submission, p. 41.

services along secondary roads within the Town,⁴² and annexed properties will benefit from this additional service.

Street Lighting. In all new subdivisions within New Market, streetlights are required, with the Town assuming the ongoing cost of maintenance and operations along public streets.⁴³ In the County, such requirement only applies to Residential-zoned subdivisions with four or more lots, and maintenance is handled by individual homeowners associations.⁴⁴

Parks and Recreation. The Town has extensive recreation facilities, including a community park with a pool as well as a small ballpark for a regional baseball league. The fee schedule for the use of park facilities is the same for out-of-town users as it is for town residents.⁴⁵ Residents in the Growth Area likely use these town facilities at present, as the nearest county park facility is twenty-four miles away and offers fewer amenities.⁴⁶ While annexation will have no effect on the provision of these services, residents in annexed areas will contribute financially to these facilities via general property taxes. The Commission notes that per-capita, New Market's parks and recreation expenditures are almost four times that of the County.⁴⁷

Police Protection. Since law enforcement activities by towns augment those provided by a county's sheriff's department, the proposed annexation by the Town of New Market will have the effect of intensifying law enforcement services in the areas that are annexed. Currently, the Town has five full-time police officers providing 24-

⁴² Revised Joint Submission, p. 108.

⁴³ Chad Neese, Town Planner, email to Commission staff dated June 23, 2010.

⁴⁴ Brandon Davis, Shenandoah County Director of Planning and Zoning, email to Commission staff dated June 23, 2010.

⁴⁵ Chad Neese, Town Planner, email to Commission staff dated June 24, 2010.

⁴⁶ Revised Joint Submission, p. 107.

⁴⁷ According to FY 2009 financial reports for both localities, based on 2008 population estimates, New Market's per capita expenditure was \$82.69 compared with \$21.46 for the County.

hour coverage.⁴⁸ As of 2007, sworn law-enforcement personnel were provided at a rate of one officer per 369 residents for the Town and one officer per 968 County residents.⁴⁹

Planning, Zoning, and Subdivision Regulation. The Town of New Market conducts its public planning efforts with the assistance of a planning commission and a comprehensive plan that was last updated in 2004. Further, the Town has a subdivision and zoning ordinance to assist in the management of its development. The Town's zoning ordinance contains provisions authorizing the use of conditional zoning, which enables the municipality to mitigate the impact of development on public resources and concerns. New Market's subdivision ordinance requires developers to meet Virginia Department of Transportation standards with respect to the construction of new roads, and it establishes criteria for the installation of curbs, gutters, sidewalks, and streetlights.⁵⁰ A capital improvements program has been adopted to guide the implementation of public improvements.⁵¹ The Town has a Planner/Zoning Administrator to assist in the administration and management of its planning and land development control instruments.

Shenandoah County also has a planning commission, comprehensive plan and capital improvements program as well as zoning and subdivision ordinances.⁵² The County planning department has a staff of five to administer and implement its various planning and development control instruments.⁵³ Properties within the County are not subject to development standards as intense as those required within the Town. Larger lot sizes are required by the County; however, curb, gutter, sidewalk and streetlight improvements are typically not required except within Residential District developments that include more than four lots.⁵⁴

⁴⁸ Revised Joint Submission, pp. 106-107.

⁴⁹ Vincent E. Poling, Shenandoah County Administrator, email to Commission staff dated June 18, 2010.

⁵⁰ Code of Ordinances of the Town of New Market, Virginia, Sec. 50-25, 50-26, 50-32, 70-188.1.

⁵¹ Town of New Market, Capital Improvement Plan. The plan covers the period FY 2009 to FY 2014.

⁵² Joint Submission, p. 106.

⁵³ Shenandoah County Planning and Zoning Office Website staff listing, <http://www.shenandoahcountyva.us/planningzoning/>.

⁵⁴ Code of Shenandoah County, Sec. 142-30.1.

A significant section of the proposed Settlement Agreement pertains to land use and zoning in the Growth Area and describes how development will occur there. As mentioned previously, the New Market Growth and Annexation Area Concept Plan was created by the Town as part of a collaborative planning process in 2007 and includes the Future Land Use Map, which is referenced in the proposed Settlement Agreement and attached to the agreement as Exhibit B. Under the proposed Settlement Agreement, the Town will also be required to amend its zoning ordinance to reflect the zoning districts proposed on the Future Land Use Map prior to any annexation.⁵⁵

3. Other Service Considerations

The Commission notes that, with respect to fire protection and libraries, residents that are subject to annexation would not experience any immediate change in the level of service. The Town and Shenandoah County jointly support these facilities, which are operated by volunteers.⁵⁶

Fire protection services are provided by a volunteer fire department that serves the Town and surrounding areas of the County. The fire suppression capabilities of the fire department and the Town's water distribution system are such that the department has received an Insurance Services Office (ISO) fire protection classification of 5 for its service area. Thus, through its support of the fire department and the presence of municipal water lines, the Town already contributes to the fire protection services available to residents of the areas proposed for annexation.

4. Summary of Service Needs

In the foregoing sections, the Commission has endeavored to analyze the existing and prospective urban service needs of the areas subject to annexation under the terms of the proposed agreement and the ability of the Town of New Market to meet those needs.

⁵⁵ Settlement Agreement, Subsection 3.1.

⁵⁶ Revised Joint Submission, pp. 107-108.

On the basis of the data cited above, we find that the areas proposed for annexation will benefit from the extension of Town services and policies. Further, we find that the Town is capable of meeting the future needs of the Growth Area as it develops.

C. INTERESTS OF THE COUNTY OF SHENANDOAH

The annexation of territory as proposed in the Settlement Agreement negotiated by the Town of New Market and Shenandoah County will have minimal adverse fiscal impact on the County. Although annexation of the areas specified will not affect the County's receipts from any of its property taxes, it will reduce its collections from some of its secondary revenues sources (i.e., motor vehicle license and transient occupancy taxes)⁵⁷. Since the annexations would be gradual and typically triggered by development, it is difficult to estimate the amount of lost revenue. Additionally, as these properties develop, their taxable value will increase, resulting in additional revenue for Shenandoah County.

The proposed Settlement Agreement states that it is in both the Town and County's interest that new development pay its fair share of the costs for new capital projects in the Town and County. The County agrees to run a fiscal impact model for all new developments proposed in conjunction with a property requested to be annexed into the Town to determine the County's share of fiscal impact on the County Capital Improvement Plan. The Settlement Agreement further provides that the composition of the model shall be determined from time to time, within the County's reasonable discretion. In addition, the Town agrees to negotiate a pre-annexation agreement with the property owner of properties proposed to be annexed for development that stipulates the payment of cash on a per unit basis in the amount determined by the County fiscal impact model.⁵⁸

⁵⁷ The County collects a 2% transient occupancy tax, and the Town collects 4%, keeping 3% and contributing 1% to the County. Revised Joint Submission, p. 112.

⁵⁸ The Settlement Agreement refers to "cash payments" to the County, the amount of which will be determined by running a fiscal impact model. During the oral presentations that took place before the Commission on May 4, 2010, Vincent E. Poling, County Administrator, stated his

Under the terms of the proposed Settlement Agreement, this cash payment will be paid by the property owner at the time of a Town zoning permit application and made payable to the Town of New Market, and the Town will issue no zoning permit until the payment is made. The proposed agreement also requires that the Town forward this payment to the County within 60 days. [Subsection 5.1].

As presently defined, the fiscal impact model rests upon a series of input variables – demographic, economic, and fiscal – that constitute raw material for calculations executed on behalf of Shenandoah County by the consulting firm of Anderson and Associates, the owner of the model. The modeling process yields estimates of the changes in governmental revenue and spending that can be anticipated from proposed residential, commercial, and industrial projects across the county. Illustrative output data have been filed with the Commission, in hard-copy form, by the budget director of Shenandoah County relative to three developments within the Town of Strasburg (Crystal Gateway, Strasburg Landing, and Taylor’s Ridge).⁵⁹ In this submission the expected operating, capital improvement, and debt service outlays of the county and town governments are based on per capita (or per student) expense multipliers for which the County could not provide the data sources because Anderson and Associates owns the model.⁶⁰ If the confidential nature of the expenditure side of the impact-analysis enterprise means that the full methodology may be withheld from the County, the Town, and any developers in the Growth Area, this lack of transparency holds the potential for impairing good relations among county officials, their town-level counterparts, and the private investment community over the “appropriate” capital finance obligations of property owners seeking to develop the annexation area.

understanding that the current wording of the proposed agreement would protect the County if current cash proffer enabling legislation were replaced with impact fee authority.

⁵⁹Garland Miller, Budget Director, Shenandoah County, email communication to Commission staff, May 17, 2010.

⁶⁰Vincent E. Poling, Shenandoah County Administrator, email communication to Commission staff, May 14, 2010.

One of the County's themes throughout its comprehensive plan is a desire to maintain existing rural areas while directing growth to the towns within the county, in order to take advantage of existing infrastructure, particularly water and sewer.⁶¹ Additionally, the County does not operate utility systems in the vicinity of New Market,⁶² which could make it difficult for the County to control growth in the area without the assistance of the Town. As mentioned previously, the County and Town have mutually agreed upon a Future Land Use Map for the Growth Area, which would become binding under the proposed agreement. Shenandoah County's interests relative to land use and infrastructure are, in the Commission's opinion, protected and enhanced by the provisions of the agreement.

Finally, the agreement protects Shenandoah County from future annexations beyond the Growth Area, as the Town has agreed not to initiate any annexation proceedings or support any citizen-initiated annexation for a 20-year period, unless the Town and County both consent.⁶³

D. PUBLIC FINANCE ANALYSIS OF SHENANDOAH COUNTY

The Commission conducted a thorough public finance analysis focusing on public capital investment and revenue capacity per capita, revenue effort, and fiscal stress in Shenandoah County in order to assess the fiscal impact of the proposed agreement on the County if the fiscal impact model should prove unworkable for any reason. While the Commission's findings are summarized below, Exhibit A to this report contains the analysis in its entirety.

Public Capital Investment. According to Table 2.2⁶⁴, the state government carried direct responsibility for 26.39% of the capital investment expenditures benefitting Shenandoah County across the ten years following FY 1999. The infrastructural initiatives of the Commonwealth, in turn, gave local officials the flexibility to allocate, as

⁶¹ Shenandoah County Comprehensive Plan 2025, p. 9-6.

⁶² Revised Joint Submission, pp. 92-93.

⁶³ Settlement Agreement, Section 4.

⁶⁴ See Appendix C for all referenced Tables.

Table 1.2 reveals, 10.42% of all outflow dollars to other governmental accounts. In addition, Table 3.2 reveals that starting balances defined appreciably more than half (from 58.22% to 97.13%) of the fiscal assets at the disposal of the local government for capital investment purposes during seven years of the decade under consideration. Proceeds from debt issuance (e.g., the sale of bonds) and general fund transfers, accounting for respective shares of 57.60% and 38.39%, dominated the cumulative pool of inflow resources accessible to Shenandoah County (see Table 4.2) over the ten-year span. Furthermore, with respect to the CY 1999-2008 time frame, Table 6 reveals that the fair market valuation share of aggregate true valuation spanned a range of 85.10% to 93.80% over the first half of the decade and manifested distinctly weaker strength – from 50.20% to 78.50% – across the succeeding five years.⁶⁵ From FY 2000 through the initial six months of FY 2009, then, Shenandoah County could have realized markedly higher real property tax yields within the framework of its commitment to use-value assessment if the office of the Revenue Commissioner had gauged the “fair market” worth of real estate at levels closely reflecting the actual transaction prices (i.e., true values) of property in arm’s length sales throughout the locality.

Therefore, as urbanization accelerates in Shenandoah, the enhanced mobilization of tax proceeds from the real property base of the entire county, along with a sound debt issuance regime, may permit the local government to finance new public infrastructure in the absence of cash proffer payments by investors seeking to develop New Market as well as the five remaining towns.

Revenue Capacity Per Capita, Revenue Effort, and Fiscal Stress. Across each period of the 2004/2005-2007/2008 time span, Shenandoah’s fiscal ability level ranked in the upper 40% of the 95 county and 39 city values defining the capacity scale.⁶⁶ Over the same chronological range, Shenandoah registered, in any given period, a fiscal effort statistic falling within the bottom 15% of the numerically ordered series of 134

⁶⁵ Notably, too, the countywide real estate tax rate declined by one-fourth (from \$0.68 to \$0.51 per \$100 of taxable valuation) in 2006. See County of Shenandoah, **Financial Report**, Year Ended June 30, 2009, p. 97.

⁶⁶ See Tables 7.2-7.5, Appendix C.

extraction/capacity ratios.⁶⁷ As for the stress index, Table 9.1 discloses that the County, while placing marginally above average on the composite measure in 1998/1999, scored below the threshold level of 165.00 during the balance of the computational rounds. Significantly, among Virginia's counties and cities, Shenandoah posted index values in the lowest 33% of the hierarchically arranged distributions of jurisdictional scores across all of the measurement periods from 2004/2005 through 2007/2008.⁶⁸

Thus, over the recent past, the county has exhibited the fiscal attributes of a locality for which cash proffers are unlikely to represent imperative underpinnings of public capital investment relative to the proposed growth area in the near-term future.

E. INTERESTS OF THE COMMONWEALTH

The Commission notes that the Town of New Market – Shenandoah County Settlement Agreement is the product of negotiations conducted under a State-established process, which encourages the settlement of interlocal issues. By the establishment of this negotiation process, the State has expressed its desire for local governments to effect a resolution of their interlocal concerns within the parameters established by law. This agreement, which constitutes a locally effected reconciliation of the needs and interests of the Town and County, is consistent with the interest of the Commonwealth in the promotion of negotiated settlements.

The principal interest of the State in the resolution of this and all interlocal issues subject to the Commission's review is the preservation and promotion of the viability of the affected local governments. As previous sections of this report have indicated, the provisions in the proposed settlement agreement will afford New Market the ability to expand its boundaries, increase its fiscal resources and provide direction for development at its periphery, while meeting several of the County's goals regarding development and infrastructure. Finally, the agreement is consistent with many of the State's recently

⁶⁷ See Tables 8.2-8.5, Appendix C.

⁶⁸ See Tables 9.2-9.5, Appendix C.

implemented policies, which are geared toward creating compact growth patterns that intend to make more efficient use of infrastructure.⁶⁹

VI. FINDINGS AND RECOMMENDATIONS

In the preceding sections of this report, the Commission has reviewed a proposed voluntary settlement agreement between the Town of New Market and Shenandoah County addressing the interests of the two jurisdictions. Based upon that review, we find that the Settlement Agreement promotes the viability of both local governments and is consistent with the best interests of the Commonwealth. Accordingly, we recommend the court’s approval of the agreement. While finding the agreement to be in the best interest of the two jurisdictions and the State, there are several related issues, which we are obliged to address.

RESOLUTION OF DISPUTES

While the cooperative process used in the negotiation of the proposed settlement has fostered mutual understanding and collaboration between the Town and County, future differences may occur as the application of the policies contained in the agreement are implemented. Accordingly, we recommend that the proposed agreement be amended to include a provision for the resolution of disputes that may arise relative to its implementation. Such a provision will benefit the Town and County by providing a mechanism to settle any disagreements between the parties concerning the future development of the Growth Area.

ACREAGE OF AND REFERENCES TO GROWTH AREA

The Town’s Notice describes the annexation area as approximately 1,559 acres; the proposed voluntary settlement agreement as well as the metes and bounds description indicates a Future Growth Area containing approximately 1,710 acres; and the “Growth Area – Real Estate” spreadsheet provided in the Joint Submission specifies acreage of

⁶⁹ Code of Virginia, §15.2-2223.1 requires certain high-growth localities to establish Urban Development Areas in their Comprehensive Plans for the purpose of discouraging sprawl and encouraging development that makes more efficient use of resources.

1,818. In response to the Commission’s request for a reconciliation of these differences, the Town indicated that the “Growth Area is actually 1,710 acres.”⁷⁰ However, upon further inquiry by the Commission, the Town confirmed that this figure includes only land area within tax parcels and is exclusive of rights-of-ways. The Town indicated that “including the right-of-ways, the total area would approximately be 1,918.121 acres.”⁷¹

In addition, the proposed agreement refers to an annexation area consisting of territory “lying generally to the north, south, and east of the existing Town corporate limits.” [Subsection 2.1]. However, in the documentation submitted with the Notice, reference is made to a Western Growth Area, which, upon inquiry, the Town confirmed is intended to be included within the annexation area described in the proposed agreement.

Thus, the proposed agreement should be amended to reflect the accurate acreage of the Growth Area as well as to make reference in Subsection 2.1 to territory lying to the west of the existing Town corporate limits.

FUTURE LAND USE MAP

The Future Land Use Map, agreed to by the Town and the County subsequent to a collaborative public planning process for the Growth Area, depicts the future land use in the Growth Area by colored districts. The map is referred to in the agreement with regard to the boundary of the Growth Area in Subsection 2.1 and land use and zoning in the annexation area in Section 3. As drafted, the map does not include a legible legend to discern the Growth Area boundary and land use plan. Additionally, three areas on the map do not appear to show any proposed land uses:

1. The northern one-third of the Western Growth Area.
2. The area noted as “L,” east of the Old Town Core.
3. Areas west of the roundabout on U.S. Route 11.

⁷⁰ Revised Joint Submission, page 115.

⁷¹ Chad Neese, Town Planner, email to Commission staff dated June 22, 2010.

To prevent potential misunderstandings in the future, this map should be updated to include a legend and to more clearly depict the boundary of the Growth Area as well as the proposed land uses. The Future Land Use Map is defined in the Settlement Agreement in terms of the dates upon which it was agreed to by the Town and County. Similarly, the Future Land Use Plan definition in the agreement refers to the date on which it was agreed to by the Council. The Commission notes that these definitions may prove problematic in the future when either the map or the plan requires amendment.

CASH PAYMENT TO THE COUNTY

The proposed Settlement Agreement provides that a cash payment will be paid by the property owner at the time of a Town zoning permit application and made payable to the Town of New Market, and the Town will issue no zoning permit until the payment is made. The proposed agreement also requires that the Town forward this payment to the County within 60 days. However, pursuant to Chapter 613 of the 2010 Acts of Assembly, effective July 1, 2010, a cash proffer can be collected or accepted by a locality only after completion of the final inspection and prior to the time of the issuance of any certificate of occupancy for the subject property. While the provisions of this act are set to expire on July 1, 2014, the relevant term in the proposed agreement is presently in conflict with the act and should be amended accordingly.

20-YEAR ANNEXATION MORATORIUM

The Commission has historically approached provisions for lengthy bans on annexation with reservation, in this instance a ban on any future annexations for a period of 20 years. Through a collaborative planning process, the County and Town have determined that the land within the Growth Area – which, at present includes 1,000 acres of vacant land suitable for development – is sufficient to accommodate the Town’s growth over the next 40 years. The Commission believes that the 20-year ban is not excessive under these circumstances.

VII. CONCLUDING COMMENT

The Commission on Local Government acknowledges the considerable effort devoted by officials of the Town of New Market and Shenandoah County to negotiate the agreement before us. The agreement reflects a notable commitment by the leadership of both jurisdictions to address in a collaborative fashion the concerns of their localities and the needs of their residents. We commend the officials of the two jurisdictions for their public leadership and for the interlocal agreement which they have negotiated.

EXHIBIT A
Shenandoah County:
A Public Finance Analysis

Shenandoah County: A Public Finance Analysis

Public Capital Investment in Shenandoah County, FY 2000-2009

Among the localities of Virginia, the capital project expenditures of general government, as defined by the Auditor of Public Accounts, include disbursements for the acquisition of land and buildings; the substantial renovation of buildings to increase their long-term utility; and the construction of new buildings, streets, roads, and bridges. In the State Auditor's taxonomic system, any expenditures on routine maintenance and repair work (such as the repaving of a street) or the purchase--for example--of motor vehicles, construction equipment, computer hardware, and replacement furniture are treated as operating outlays.¹ Over the FY 2000-2009 time frame, brick-and-mortar activities linked to educational and "other" general government (i.e., non-transportation) purposes accounted for 47.09% and 40.35%, respectively, of all outflows (see Table 1.2) from capital project funds controlled by Shenandoah County. During the decade only 2.14% of total outflows were channeled by the local government into the construction of streets, roads, and bridges. The provision of this essential infrastructure rested principally with the Virginia Department of Transportation. According to Table 2.2, indeed, the state government carried direct responsibility for 26.39% of the capital investment expenditures benefitting Shenandoah County across the ten years following FY 1999. The infrastructural initiatives of the Commonwealth, in turn, gave local officials the flexibility to allocate, as Table 1.2 reveals, 10.42% of all outflow dollars to other governmental accounts. The largest of these inter-fund transfers (totaling \$6,755,125) supported the operation and maintenance activities of Shenandoah County during FY 2005.²

In financing their infrastructural activities across fiscal years 2000 through 2009, Shenandoah officials drew upon a capital projects fund that embraced carry-over balances as well as inflows of federal and state categorical grants, debt proceeds, income

¹ Auditor of Public Accounts, **Uniform Financial Reporting Manual** (revised July, 2008), pp. 3-45, 3-54, and 4-21.

² See Table 1.1, Appendix C.

from interest-bearing deposits and property sales, inter-account transfers, and payments from other local governments. Table 3.2 reveals that starting balances defined appreciably more than half (from 58.22% to 97.13%) of the fiscal assets at the disposal of the local government for capital investment purposes during seven years of the decade under consideration. Proceeds from debt issuance (e.g., the sale of bonds) and general fund transfers, accounting for respective shares of 57.60% and 38.39%, dominated the cumulative pool of inflow resources accessible to Shenandoah County (see Table 4.2) over the ten-year span. Presumably the inter-fund transfers excluded the \$105,694 in cash proffers that the local government received from FY 2007 through FY 2009, which were used to finance the acquisition of school buses in FY 2010.³ As previously indicated, under the categorization norms of the State Auditor's office, expenditures on the purchase of motor vehicles represent operating disbursements, not capital project outlays. The terms of the proposed agreement specify that the fiscal impact model will address payments of the second type.

To the extent that the county's infrastructural expenditures were based on general fund transfers to the capital projects fund, the latter amounts issued, in substantial measure, from own-source revenues engendered by the real property tax. As Table 5.2 shows, this fiscal instrument yielded from 40.07% to 45.76% of Shenandoah's indigenous tax and non-tax collections in any given year over the FY 2000-2009 time frame, even though the annual magnitude of real estate levies across the county was limited by the use-value program covering assessments of acreage dedicated to agricultural, horticultural, forestal, and open space/recreational purposes. Under land use assessment, according to Table 6, the taxable valuation percentage of total fair market valuation within Shenandoah County varied from 89.80% to 94.08% during calendar years 1999 through 2008. More importantly, the same exhibit reveals that the fair market valuation share of aggregate true valuation spanned a range of 85.10% to 93.80% over the first half of the decade and manifested distinctly weaker strength--from 50.20% to

³ Vincent E. Poling, Shenandoah County Administrator, e-mail communication to Commission staff, May 14, 2010.

78.50%--across the succeeding five years.⁴ From FY 2000 through the initial six months of FY 2009, then, Shenandoah County could have realized markedly higher real property tax yields within the framework of its commitment to use-value assessment if the office of the Revenue Commissioner had gauged the “fair market” worth of real estate at levels closely reflecting the actual transaction prices (i.e., true values) of property in arm’s length sales throughout the locality. As urbanization accelerates in Shenandoah, the enhanced mobilization of tax proceeds from the real property base of the entire county, along with a sound debt issuance regime, may permit the local government to finance new public infrastructure in the absence of cash proffer payments by investors seeking to develop New Market as well as the five remaining towns.

Revenue Capacity Per Capita, Revenue Effort, and Fiscal Stress in Shenandoah County,⁵ 1997/1998-2007/2008

In measuring revenue capacity at the county and city levels, the Commission on Local Government has employed the Representative Tax System (RTS) methodology, whose early development can be traced from the U.S. Advisory Commission on Intergovernmental Relations to the University of Virginia and, in turn, to the Joint Legislative Audit and Review Commission. With regard to a selected time frame, the RTS approach isolates five resource bases that capture, directly or indirectly, aspects of private-sector affluence which local governments can tap in financing their programmatic objectives. As applied to any given jurisdiction, the computational procedure rests centrally upon the multiplication of each resource-base indicator (e.g., real property true valuation or adjusted gross income) by the associated statewide average rate of return-- i.e., the revenue yield to all county and city governments per unit of the stipulated resource. Once the full set of jurisdictional wealth dimensions has been covered by this weighting operation, the five resulting arithmetic products are added to generate a

⁴ Notably, too, the countywide real estate tax rate declined by one-fourth (from \$0.68 to \$0.51 per \$100 of taxable valuation) in 2006. See County of Shenandoah, **Financial Report**, Year Ended June 30, 2009, p. 97.

⁵ A detailed examination of these variables can be found in Appendix B of Commission on Local Government, **Report on the Comparative Revenue Capacity, Revenue Effort, and Fiscal Stress of Virginia’s Counties and Cities, 2007/2008** (March, 2010).

cumulative measure of local capacity, the magnitude of which is then divided by the population total for the designated county or city. The latter calculation engenders a statistic gauging, in per capita terms, the collections which the target jurisdiction would realize from taxes, service charges, regulatory licenses, fines, forfeitures, and various other extractive mechanisms (i.e., potential revenue) if local public officials established resource-base levies at statewide average values.

The concept of revenue effort focuses on the degree to which county and city governments actually harness the revenue-generating potential of their respective jurisdictions through the employment of locally controlled devices for resource mobilization (e.g., taxes, service charges, and regulatory license fees). With respect to a particular locality, the effort dimension operationally takes shape as an extraction/capacity ratio, a statistical mechanism in which the sum of jurisdictional revenues across all "own-source" funding categories is divided by the aggregate fiscal ability of the given county or city. Through this indicator the receipts which the target locality derives from its various private-sector resource bases are gauged in relation to the yield that the jurisdiction could anticipate if local revenue-raising simply reflected the average rates of return for the Commonwealth at large.

As approached by the Commission on Local Government, the measurement of fiscal stress entails the construction of a three-variable index founded upon chronologically equivalent indicators linked to the most current observation period for which relevant statistics can be obtained across all counties and cities. More precisely, the stress index taps jurisdictional measures denoting (1) the level of revenue capacity per capita during a specified fiscal period, (2) the degree of revenue effort over the same time span, and (3) the magnitude of median adjusted gross income for individuals and married couples in the pertinent calendar year. With respect to each of these factors, any given county or city is assigned a relative stress score establishing the distance, in standard deviation units, of the target locality's raw score from the mean of the overall data distribution. The foregoing "transformation" procedure ensures the imposition of a common statistical gauge upon the several constituent dimensions of the index. Under the

computational technique employed by the Commission, the three relative stress values associated with a particular jurisdiction are added to produce an integrated expression of its fiscal strain during the selected measurement period. The higher the magnitude of this summary statistic, the greater the fiscal duress experienced by the specified county or city. It should be noted that the composite index score, though not an absolute indicator of financial hardship at the local level, identifies the standing of the designated jurisdiction in relation to every other county or city throughout Virginia.

From 1997/1998 through 2007/2008, as Table 7.1 reveals, the per capita fiscal ability of Shenandoah County exceeded the midpoint statistic for the Commonwealth at large in every fiscal period except 2003/2004.⁶ While the magnitudes of relative disparity were slight (from 4.41% to 5.98%) during the 1997/1998-2002/2003 interval, markedly stronger differences (varying between 14.41% and 21.95%) separated the county's capacity scores from the statewide median values over the 2004/2005-2007/2008 time frame. Across each period of this measurement span, Shenandoah's fiscal ability level ranked in the upper 40% of the 95 county and 39 city values defining the capacity scale.⁷ A materially divergent quantitative profile, though, typified Shenandoah County on the revenue effort dimension. According to Table 8.1, the capacity utilization score manifested by this locality surpassed the median statistic for Virginia as a whole in just one period--1998/1999. During all of the remaining fiscal cycles, the county's effort levels trailed the pertinent midpoint values by double-digit rates. The most striking disparities, ranging from -29.22% to -34.03%, materialized

⁶ A central-tendency measure (for example, the mean or the median) is frequently used by public finance analysts to identify the value that "typifies" a statistical series. In relation to a numerically scaled variable, the mean (or average) represents the sum of the scores for all cases (counties and cities in the present instance) divided by the total number of cases. The median denotes the midpoint of the data distribution when its constituent values are hierarchically ordered and, accordingly, partitions the case scores into two groups of equal size. Although the mean is a more familiar statistical tool than the median, the latter measure may be analytically preferable with respect to an ordered data series containing a relatively small number of extreme scores in one direction or the other. In this regard the Commission notes that the median exhibits less sensitivity than the mean to the statistical pulling effect of such "outliers." See Chava Frankfort-Nachmias and David Nachmias, **Research Methods in the Social Sciences**, 7th ed. (New York: Worth Publishers, 2007), pp. 332-33; Marija J. Norusis, **SPSS Statistics 17.0 Guide to Data Analysis** (Upper Saddle River, N.J.: Prentice Hall, 2008), pp. 85-86; and Alan Agresti and Barbara Finlay, **Statistical Methods for the Social Sciences**, 4th ed. (Upper Saddle River, N.J.: Pearson-Prentice Hall, 2009), pp. 43-44.

⁷ See Tables 7.2-7.5, Appendix C.

across the 2004/2005-2007/2008 time span. Over that chronological range, Shenandoah registered, in any given period, a fiscal effort statistic falling within the bottom 15% of the numerically ordered series of 134 extraction/capacity ratios.⁸ As for the stress index, Table 9.1 discloses that the county, while placing marginally above average on the composite measure in 1998/1999, scored below the threshold level of 165.00 during the balance of the computational rounds. Significantly, among Virginia's counties and cities, Shenandoah posted index values in the lowest 33% of the hierarchically arranged distributions of jurisdictional scores across all of the measurement periods from 2004/2005 through 2007/2008.⁹ Thus, over the recent past, the county has exhibited the fiscal attributes of a locality for which cash proffers are unlikely to represent imperative underpinnings of public capital investment relative to the proposed growth area in the near-term future.

⁸ See Tables 8.2-8.5, Appendix C.

⁹ See Tables 9.2-9.5, Appendix C.

APPENDIX A
Voluntary Settlement
Agreement

**VOLUNTARY SETTLEMENT AGREEMENT BETWEEN
THE TOWN OF NEW MARKET AND SHENANDOAH COUNTY**

THIS AGREEMENT is made and entered into this ____ day of _____, 2010, and executed in triplicate originals (each executed copy constituting an original) by and between the TOWN OF NEW MARKET, VIRGINIA, a municipal corporation of the Commonwealth of Virginia, and the COUNTY OF SHENANDOAH, VIRGINIA, a political subdivision of the Commonwealth of Virginia.

WHEREAS, the Town and the County have reached this Agreement, pursuant to Title 15.2, Chapter 34, of the Code of Virginia, (i) providing for the annexation of certain territory of the County to the Town (ii) providing for the development of the annexation areas in accordance with a jointly approved land use map, (iii) providing for the grant of immunity to the County from annexation for a period of 20 years, and (iv) providing for the transfer of certain funds received by the Town to the County.

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the Town and the County agree as follows:

**SECTION 1
DEFINITIONS**

The Town and the County hereto agree that the following words, terms, and abbreviations as used in this Agreement shall have the following defined meanings, unless the context clearly provides otherwise:

- 1.1 "Town" means the Town of New Market, Virginia.
- 1.2 "Town Council" means the Town Council of the Town of New Market, Virginia.
- 1.3 "County" means the County of Shenandoah, Virginia.
- 1.4 "County Board of Supervisors" means the Board of Supervisors of the County of Shenandoah, Virginia.
- 1.5 "Code" means the Code of Virginia (1950), as amended. A reference to a specific Code provision shall mean that Code provision as it existed on the date of execution of this Agreement,

or any successor provision should the Code be amended after execution of this agreement.

- 1.6 "Commission" means the Commission on Local Government.
- 1.7 "Special Court" means the Special Three-Judge Court appointed by the Supreme Court of Virginia pursuant to Title 15.2, Chapter 30, of the Code.
- 1.8 "Section" refers to the parts of this Agreement unless the context indicates that the reference is to sections of the Code.
- 1.9 "Subsection" refers to the parts of this Agreement set out in the various "Sections."
- 1.10 "Future Land Use Plan" refers to the written text outlining the future land use for Future Growth Area agreed to by the Town Council on November 19, 2007.
- 1.11 "Future Land Use Map" refers to the map dated September 20, 2007, agreed to by the Town and the County on November 19, 2007 and February 26, 2008 respectively, showing the future land use in the Future Growth Area by colored districts.

SECTION 2 **ANNEXATION**

- 2.1 Annexation Area. The Town and the County agree to the annexation of County territory lying generally to the north, south, and east of the existing Town corporate limits. This area is referred to as the Future Growth Area and is described by metes and bounds in Exhibit A and is depicted on the map attached as Exhibit B to this Agreement containing approximately 1,710 acres. The annexation by the Town shall occur in strict accordance with the terms and conditions set out in Section 2 of this Agreement.
- 2.2 Survey of Parcels in Future Growth Area. Prior to the annexation of any parcel in the Future Growth Area, the Town shall have prepared, without expense to the County, a survey plat and metes

and bounds description showing the parcel or parcels being annexed into the Town, as required by Subsection 2.5(b).

2.3 Terms and Conditions of Annexation. The Town and County agree that the Town may annex any tax parcel or parcels in the Future Growth Area by the passage of an ordinance by the Town Council, provided that either subsection 2.3 (a), 2.3 (b), or 2.3 (c) has been satisfied.

- (a) The tax parcel is deemed developed subsequent to the effective date of this Agreement, as the term "developed" is defined in Subsection 3.4; or
- (b) The tax parcel or parcels are currently being served by Town water, sewer or both; or
- (c) An owner in the Future Growth Area requests the annexation of a tax parcel or parcels in the Future Growth Area to the Town subsequent to the effective date of this Agreement; and
- (d) The tax parcel or parcels referred to in Subsections 2.3 (a), (b), and (c) of this Section that are to be annexed are either contiguous to the Town or contiguous to another tax parcel that is contiguous to the Town;
- (e) In the event annexation is sought for a tax parcel or parcels that are not contiguous to the Town but are contiguous to another tax parcel or parcels that are contiguous to the Town, the tax parcel or parcels that are not contiguous to the Town must meet the requirements of Subsection 2.3 (a), (b), or (c) of this Section. The contiguous parcel or parcels shall also be annexed to the Town to insure that the Town remains a compact body of land.
- (f) No annexation shall include land greater than 12% of the total Future Growth Area except as otherwise noted in Section 2.4 of this agreement. The Town agrees that all

such annexations shall be consistent with its Comprehensive Plan concerning growth.

2.4 Complete Annexation of Future Growth Area. When 75% of the acres in the Future Growth Area have developed as that term is defined in Subsection 3.4 of this Agreement, the Town may annex the remaining tax parcels within the Future Growth Area without regard to the 12% limitation set forth in Subsection 2.3(f) of this Agreement.

2.5 Conditions Precedent to the Town Annexing by Ordinance Pursuant to Subsections 2.1, 2.2, 2.3, and 2.4 of this Agreement.

The Town shall not pass any ordinance to annex any territory in the Future Growth Area unless and until:

(a) The Town provided the County written notice of its intent to adopt an annexation ordinance for any tax parcel or parcels in the Future Growth Area. Such notices shall be delivered at least 60 days prior to the adoption of an annexation ordinance.

(b) The Town provides with the Annexation Notice to the County, (i) a metes and bounds description, (ii) survey plat of the tax parcel or parcels to be annexed to the Town, and (iii) a written statement of the Town's basis for annexing such tax parcel or parcels. Such written statement should include reference to specific Subsections of this Agreement that permit such annexation.

2.6 Effective Date of Annexation by Ordinance. The effective date of any annexation that occurs pursuant to Section 2 of this Agreement shall be established in the Annexation Ordinance as January 1st of the following year.

2.7 Extension of Municipal Services. The Town agrees to only annex such areas as can be served by water and sewer within a period of five (5) years from the date of annexation and will allow its water

and sewer service to be extended to the tax parcel or parcels that are annexed to the Town on the same basis and at the same levels as such services are now or hereafter provided in areas within its current corporate limits where like conditions exist. Water and sewer services shall be extended into annexed areas only as it becomes reasonably necessary and economically feasible. Additionally, other municipal services, exclusive of water and sewer, will be extended by the Town into annexed areas on the effective date of each annexation, or as soon as practicable. All such services will be at the same level and quality as are generally available within the entire Town.

SECTION 3

LAND USE AND ZONING IN THE FUTURE GROWTH AREA

- 3.1 Future Land Use. The Town and the County agree that the orderly development of the Future Growth Area is in the best interest of both parties. The Town and the County have agreed upon the Future Land Use Map attached hereto as Exhibit B. The Future Land Use Map depicts the types of land uses for the Future Growth Area that the Town and the County have agreed are most appropriate for the reasonably near future. The Future Land Use Map is to serve as a guide to future development as specified in Section 3 of this Agreement. The Town and the County have already amended their respective Comprehensive Plans to incorporate the Future Land Use Map. The Town further agrees to amend their zoning ordinance to reflect the zoning districts proposed on the Future Land Use Map prior to any annexation requests.
- 3.2 Interim Zoning Classifications. Until such a time as a zoning classification is assigned, any unzoned land within the corporate boundaries may be used only as permitted by the regulations of the Transitional X District as set forth in the Town of New Market Zoning Ordinance.

3.3 Affirming or Rezoning of Interim Zoning Classifications.

- (a) Within six (6) months after the effective date of a Future Growth Area Annexation, the Town Council shall classify all parcels so annexed to Town zoning districts that substantially conform to the Future Land Use Plan.
- (b) After completing the herein referenced classification process, the Town Council shall then have the full discretion and power to approve or disapprove any rezoning requests, whether initiated by the property owners or the Town itself provided that the Town specifically agrees that it will only approve rezoning requests that substantially conform to the Future Land Use Plan until the terms and conditions of Subsection 3.4 of this Agreement are complied with.

3.4 Future Land Use Constraints.

- (a) The Town and the County agree that the obligations imposed on the Town Council with respect to zoning and rezoning matters as reflected in Subsections 3.1, 3.2, and 3.3 shall remain in effect and the Town Council will specifically comply with such Subsections until such time as 75% of the original undeveloped acreage in the Future Growth Area has developed.
- (b) After the development of 75% of the undeveloped acreage in the Future Growth Area, the Town Council shall have complete discretion to deal with all zoning and rezoning matters within the Future Growth Area upon the merits of each zoning application without reference to Subsections 3.1, 3.2, and 3.3.
- (c) In determining whether 75% of the acreage in the Future Growth Area is developed, the Town and the County agree that Subsection 3.4 (d) and (e) shall be followed and applicable to the 75% calculation in the Future Growth Area.

- (d) The Town and the County agree that the term "developed" as used in this Agreement for the purpose of making the 75% calculation shall mean:
- (1) The Town and the County agree that if a residential dwelling of any kind is constructed upon any tax parcel in the Future Growth Area which contains five (5) acres or less, then that entire parcel shall be deemed developed.
 - (2) The Town and the County agree that if a residential dwelling of any kind is constructed upon any tax parcel in the Future Growth Area which contains more than five (5) acres, then only five (5) acres of that tax parcel shall be deemed developed.
 - (3) The Town and the County agree that any tax parcel in the Future Growth Area that is exclusively in commercial or industrial use shall be deemed developed in making the 75% calculation.
 - (4) The Town and the County agree that any tax parcel being used for commercial or industrial activities on which agricultural operations or uses are also occurring, including the planting and harvesting of crops or plant growth of any kind, pasture, horticulture, silviculture, dairying, floriculture, or the raising or poultry and/or livestock, then the portion (or acreage) of such tax parcel being put to such agricultural uses shall be deemed undeveloped in making the 75% calculation.
- (e) The Town and the County agree that any tax parcel or part of any tax parcel used for public roads and highways or public facilities, or which lies in the 100-year flood plain shall be excluded from the total acreage in the Future Growth Area for the purposes of making the 75% calculation.
- (f) The Town agrees that properties currently shown on the Future Growth Area Map may remain in the Agricultural and Forest District as long as they remain in Shenandoah County. In the event that a tax

parcel or parcels is located in the Agricultural and Forest District and the property owner has requested the property to be annexed, they must also request that the property be removed from the Agricultural and Forest District by the County and have such request approved prior to any approval of annexation by the Town. Both parties recognize that land within the Agricultural and Forest District is limited in its growth potential.

- (g) Prior to annexation, in the event of rezoning requests, special use requests, non-conforming uses or any other use situations not permitted by right in the Shenandoah County Zoning Ordinance, the County Zoning Administrator shall refer any such matter for a joint review by the County Planning Commission and the Town Planning Commission. The respective commissions may meet jointly and shall make their recommendations jointly or severally, as each respective commission may so desire, to the County Board of Supervisors, as provided by law. The Town agrees that, provided such referrals are made in a timely fashion so as to allow adequate time for review, the Town Planning Commission shall in turn make a timely recommendation, if any, so as not to delay formal action by the County. Any such referrals by the County Zoning Administrator to the Town Planning Commission should be made no less than 10 days prior to any meeting of the Town Planning Commission during which action thereon by the Town Planning Commission is desired.

SECTION 4

WAIVER OF ANNEXATION RIGHTS, IMMUNITY AND DEANNEXATION

- 4.1 Waiver of Annexation Rights. The Town and the County agree that for a period of 20 years the Town waives all its statutory rights to annex County territory and will not initiate, institute or support any proceeding to annex territory of the County except (i) as specifically provided in Subsection 2 of this Agreement or (ii) any annexation that may be the result of a mutual

agreement between the Town and the County. It is the intent of the Town and the County that the County be immune from any annexation to the Town for such 20-year period.

- 4.2 Citizen Annexation. In the event annexation proceedings are instituted by property owners or qualified voters pursuant to § 15.2-3203 of the Code or any statute similar thereto, the Town agrees that it will not support such proceedings and, if requested by the County, will oppose at no cost to the Town all such proceedings during the 20-year immunity period. The Town specifically agrees not to provide any legal assistance, engineering assistance, financial aid, or any other aid or assistance to property owners or qualified voters petitioning for annexation pursuant to Va. Code § 15.2-3203 of the Code.

SECTION 5

CASH PAYMENT TO THE COUNTY

- 5.1 Cash Payment. It is in both the Town and County's interest that new development pay its fair share of the costs for new capital projects in the Town and County. The County agrees to run a fiscal impact model for all new developments proposed in conjunction with a property requested to be annexed into the Town to determine the county's share of fiscal impact on the County Capital Improvement Plan. The composition of the model shall be determined from time to time, within the County's reasonable discretion. The Town agrees to negotiate a pre-annexation agreement with the property owner of properties proposed to be annexed for development that stipulates the payment of cash on a per unit basis in the amount determined by the County fiscal impact model. This cash payment will be paid by the property owner at the time of a Town zoning permit application and made payable to the Town of New Market. The Town will issue no zoning permit until the payment is made. The Town will forward this payment to the County within 60 days.

SECTION 6
COMMISSION AND SPECIAL COURT APPROVAL

- 6.1 Commission Approval. The Town and the County agree to promptly present this proposed settlement to the Commission as required by Code of Virginia § 15.2-3400. After receipt of the report of the Commission as required by Code of Virginia § 15.2-3400, the Town and County may, by ordinance, adopt either this original agreement or a modified agreement that is acceptable to all parties.
- 6.2 Special Court Approval. If the Town and County shall have adopted this or a modified agreement by ordinance, the Town and County agree to petition the Shenandoah County Circuit Court for an order affirming the proposed settlement.
- 6.3 Termination for Failure to Affirm and Validate and Give Full Force and Effect to This Agreement. The Town and the County agree that if this Agreement is not affirmed by the Special Court as required by Code of Virginia § 15.2-3400 that this Agreement shall immediately terminate.

SECTION 7
MISCELLANEOUS PROVISIONS

- 7.1 Binding Effect. This Agreement shall be binding upon and inure to the benefit to the Town and the County, and each of the future governing bodies of the Town and the County, and upon any successor to either the Town or the County.
- 7.2 Amendments. This Agreement may be amended, modified, or supplemented in whole or in part, by mutual agreement of the Town and the County, prior to affirmation, by a written document of equal formality and dignity, duly executed by the authorized representatives of the Town and the County.
- 7.3 Enforceability. This Agreement shall be enforceable only by the Special Court affirming, validating, and giving full force and effect to this

Agreement or by a successor Special[†] Court appointed pursuant to Title 15.2, Chapter 30 of the Code, pursuant to a declaratory judgment action initiated by either of the parties hereto to secure the performance of any provisions, covenants, conditions and terms contained in this Agreement of the Order affirming, validating, and giving full force and effect to this Agreement.

7.4 Standing. The Town and the County agree that each shall and does have standing to enforce any of the provisions, covenants, conditions and terms of this Agreement.

7.5 Conflict Waiver. The Town and County recognize that both parties are represented by Litten & Sipe, LLP and waive any conflict that this presents, including but not limited to any conflict with respect to both sides being represented by the same law firm during the affirmation procedures set forth in Code of Virginia § 15.2-3400 and any work incidental to obtaining such required approvals of this Agreement. The parties acknowledge and agree that the material portions of this Agreement were negotiated and agreed to without the participation of Litten & Sipe, LLP, and that if a dispute arises with respect to the interpretation or performance of this Agreement that neither side may be represented by Litten & Sipe, LLP.

WITNESS the following signatures and seals:

TOWN OF NEW MARKET, VIRGINIA

By _____
Mayor

ATTEST:

Town Clerk

VIRGINIA

COUNTY OF SHENANDOAH,

By _____
Chairman of the Board of

Supervisors

ATTEST:

Board Clerk

Metes and Bounds Description of Growth Area

The following is the metes and bounds description, in layman terms, of an approximately 1,710 acre annexation area, to be described in two parts, and located adjacent to the Town of New Market, in the Lee Magisterial District of Shenandoah County, Virginia.

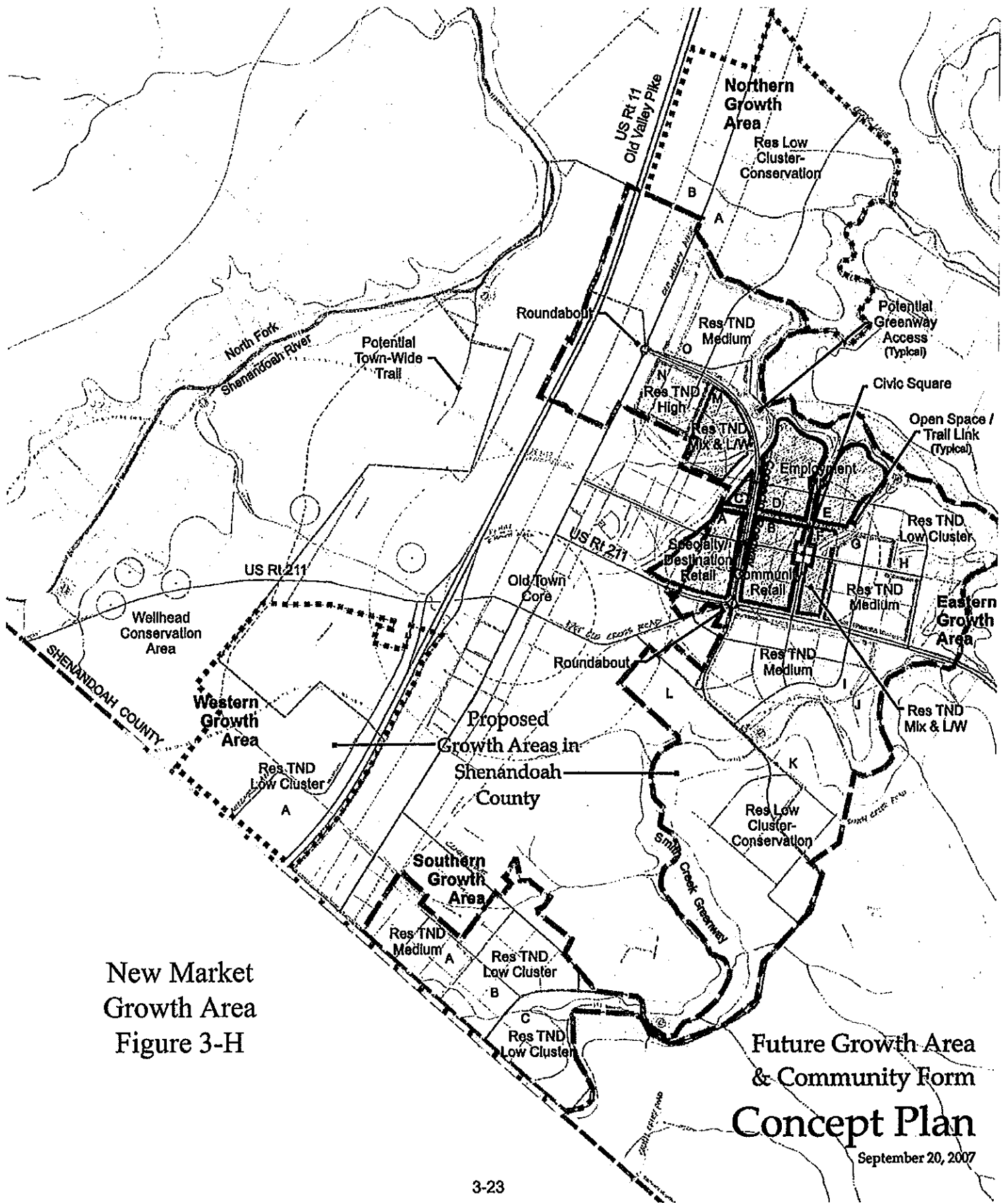
Beginning on Clicks Lane (Rt. 823) where it is intersected by Smith Creek (approximately 1.1 miles from Rt. 11); thence leaving Clicks Lane and following Smith Creek downstream until arriving at the southeast corner of tax map parcel 104-A-40D (106 White Mill Road); thence following said property line in a northwest direction until arriving at the western most point of tax map parcel 104-A-40A (a tractor trailer parking area on Smith Creek Road); thence following said property line in a northeast direction until the end of the gravel parking lot, thence turning east and crossing the gravel driveway, thence proceeding northeast until intersecting Smith Creek Road (Rt. 735), which becomes White Mill Road; thence following White Mill Road in a southeastern direction until arriving at the northwest corner of tax map parcel 104-A-38; thence following said property line in a northeastern direction to said property's northern most point; thence following said property line thru said property and to the northeastern corner of the adjacent property known as tax map parcel 104-A-38 (135 White Mill Road); thence following the property line of tax map parcel 104-A-15C until arriving at East Lee Highway (Rt. 211); thence following East Lee Highway in a western direction until intersection East Old Cross Road (Rt. 1002); thence following East Old Cross Road in a western direction until arriving at a small pond at the Life Care Center of New Market; thence heading in a northeast direction until arriving at East Lee Highway; thence proceeding north across East Lee Highway and along the property line of tax map parcel 104-A-15 approximately 1,950' in a northeastern direction; then following said property line in a western direction (and crossing a small stream) until arriving at tax map parcel 104A-3-A (storm water detention pond for Horseshoe Bend Subdivision); thence proceeding northeast until arriving at the northeastern corner of tax map parcel 104A-3-17 (135 Dillon Court); thence following said property line in a northwestern direction along Horseshoe Bend Subdivision until arriving at Rt. 11; thence proceeding south along Rt. 11 until intersecting with Shipp Street (Rt. 1016); thence proceeding west on Shipp Street and across Interstate 81 until arriving at George R. Collins Memorial Parkway (Rt. 305); thence proceeding north until arriving at the northeastern corner of tax map parcel 103-A-51A (New Market Battlefield State Historical Park); then proceeding east across Interstate 81 to the southwestern corner of tax map parcel 99B-2-59 (188 Battlefield Lane); thence proceeding north along the right-of-way of Interstate 81 approximately 3,670'; thence proceeding east so as to follow the southern property line of tax map parcel 99-A-29 (3455 Old Valley Pike) until arriving at Rt. 11; thence proceeding south on Rt. 11 until arriving at intersection of Cedar Lane (Rt. 737); then proceeding along Cedar Lane in a southeastern direction approximately 0.6 miles (fork in road); thence proceeding south along the eastern property line of tax map

parcel 99-A-41 (turn right at aforementioned fork in road) until arriving at Smith Creek; thence proceeding upstream on Smith Creek until arriving at East Lee Highway; thence proceeding across East Lee Highway and following Smith Creek until arriving at the southern property line of tax map parcel 104-A-50 (2889 Smith Creek Road); thence proceeding on a straight line from said point in a southwestern direction to the eastern most point of tax map parcel 104-A-51 (open field located adjacent to and northwest of 1688 Smith Creek Road); thence proceeding south along said property line until arriving at Smith Creek Road (Rt. 620); thence following Smith Creek Road until arriving at Clicks Lane; thence proceeding north on Clicks Lane until arriving at the noted beginning point.

Beginning on Clicks Lane (Rt. 823) where it is intersected by Smith Creek (approximately 1.1 miles from Rt. 11); thence leaving Clicks Lane and following Smith Creek upstream until arriving at the Rockingham County/Shenandoah County line; thence proceeding in a northwest direction following said county line approximately 1.74 miles until arriving at the western most point of tax map parcel 103-A-81C (open field across road from 929 Miller Road; thence following said property line in a northeast direction until arriving at the southern most point of tax map parcel 103-3-59A (415 Burkholder Lane); thence proceeding along the southwestern property line until arriving at Burkholder Lane; thence following Burkholder Lane until arriving at Arthur Lane; thence proceeding east on Arthur Lane and following the existing corporate limits of the Town of New Market until arriving at Miller Lane (Rt. 619); thence proceeding north along Miller Lane until arriving at the northeastern corner of tax map parcel 103-A-72G (located just south of Shenandoah Valley Travel Association building); thence proceeding east across Interstate 81 to a point on tax map parcel 103-A-72A approximately 0.1 miles south of West Lee Street (Rt. 1007); then proceeding south and following the right-of-way of Interstate 81 until arriving at the existing corporate limits of the Town of New Market on tax map parcel 103D-4-A (directly behind 9995 Pleasant View Drive) and being a portion of the Pleasant View Subdivision; thence proceeding in a southeast direction and crossing Pleasant View Drive, Massanutten Avenue, Rt. 11 and arriving at the southern corner of the existing corporate limits located on tax map parcel 103-A-83E (open lot in front of 9892 S. Congress St.); then proceeding in a northeast direction along said property line until arriving at the Heritage Green Subdivision (open space with drainage area); then proceeding to the southeast along the boundary of the Heritage Green Subdivision and the Foothills Subdivision until arriving at the southern most corner of tax map parcel 103-A-82 (open space adjacent to 9921 Woodbine Way); thence proceeding in a northeast direction along said property line until arriving at Clicks Lane; thence proceeding southeast along Clicks Lane until arriving at the intersection of Driver Lane; thence proceeding in a northeast direction and following Driver Lane and then following the property lines of tax map parcel 103-A-95 that are adjacent to the Town of New Market and the Shenvalee Golf Course; then following the property lines of tax map parcels 103-A-94A, 103-A-94D, and 103-A-94B that are adjacent to the Town of New Market and the Shenvalee Golf Course; thence proceeding east following the rear

property lines of tax map parcels 103-A-93 (579 Clicks Lane), 103-A-92, 103-A-90, 103-A-89, 103-A-87, 103-A-86 (699 Clicks Lane) and including portions of tax map parcel 103-A-113 (Shenvalee Golf Course access ways) until arriving at the northeast corner of tax map parcel 103-A-86; thence proceeding along the southeast property line of tax map parcel 103-A-86 until arriving at Clicks Lane; thence following Clicks Lane until arriving at the noted beginning point.

APPENDIX B
Future Land Use Map



New Market
Growth Area
Figure 3-H

Future Growth Area
& Community Form
Concept Plan

September 20, 2007

APPENDIX C
Supplemental Tables

Table 1.1

Absolute Distribution of Outflows from Capital Project Funds Available to Shenandoah County by Dimension, FY 2000-2009*
 [The symbol '--' denotes a zero amount.]

Time Frame	Outflow Dimension (July 1-June 30)				Total Outflows
	Education Expenditures	Streets, Roads, and Bridges Expenditures	Other General Government Expenditures	Inter-Account Transfers	
FY 2000	--	--	\$10,151,113	\$117,151	\$10,268,264
FY 2001	--	\$340,575	\$3,149,145	\$216,264	\$3,705,984
FY 2002	\$1,197,593	\$125,633	\$1,286,483	--	\$2,609,709
FY 2003	\$24,739,364	\$389,282	\$915,469	\$243,270	\$26,287,385
FY 2004	\$7,184,305	--	\$785,045	--	\$7,969,350
FY 2005	--	--	\$1,760,663	\$6,755,125	\$8,515,788
FY 2006	--	--	\$294,520	--	\$294,520
FY 2007	--	\$604,509	\$1,480,246	--	\$2,084,755
FY 2008	\$2,829	\$43,888	\$3,107,694	--	\$3,154,411
FY 2009	\$2,520	--	\$5,450,873	--	\$5,453,393
FY 2000-2009	\$33,126,611	\$1,503,887	\$28,381,251	\$7,331,810	\$70,343,559

*

This table does not capture data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

Staff, Commission on Local Government

Table 1.2

Percentage Distribution of Outflows from Capital Project Funds Available to Shenandoah County by Dimension, FY 2000-2009*
 [The symbol '--' denotes a zero percentage.]

Time Frame	Outflow Dimension (July 1-June 30)				Total Outflows
	Education Expenditures	Streets, Roads, and Bridges Expenditures	Other General Government Expenditures	Inter-Account Transfers	
FY 2000	--	--	98.86%	1.14%	100.00%
FY 2001	--	9.19%	84.97%	5.84%	100.00%
FY 2002	45.89%	4.81%	49.30%	--	100.00%
FY 2003	94.11%	1.48%	3.48%	0.93%	100.00%
FY 2004	90.15%	--	9.85%	--	100.00%
FY 2005	--	--	20.68%	79.32%	100.00%
FY 2006	--	--	100.00%	--	100.00%
FY 2007	--	29.00%	71.00%	--	100.00%
FY 2008	0.09%	1.39%	98.52%	--	100.00%
FY 2009	0.05%	--	99.95%	--	100.00%
FY 2000-2009	47.09%	2.14%	40.35%	10.42%	100.00%

*

This table does not reflect data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

Staff, Commission on Local Government

Table 2.1

Absolute Distribution of Capital Project Expenditures in Shenandoah County by Level of Government, FY 2000-2009

Time Frame	Expenditures (July 1-June 30) by		Total Expenditures
	Shenandoah County/1	State of Virginia/2	
FY 2000	\$10,151,113	\$3,204,581	\$13,355,694
FY 2001	\$3,489,720	\$3,423,741	\$6,913,461
FY 2002	\$2,609,709	\$785,536	\$3,395,245
FY 2003	\$26,044,115	\$2,672,480	\$28,716,595
FY 2004	\$7,969,350	\$2,865,672	\$10,835,022
FY 2005	\$1,760,663	\$1,442,991	\$3,203,654
FY 2006	\$294,520	\$3,125,102	\$3,419,622
FY 2007	\$2,084,755	\$1,423,830	\$3,508,585
FY 2008	\$3,154,411	\$1,921,698	\$5,076,109
FY 2009	\$5,453,393	\$1,720,098	\$7,173,491
FY 2000-2009	\$63,011,749	\$22,585,729	\$85,597,478

1

This table does not capture data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

2

The yearly amounts indicate direct expenditures by the Virginia Department of Transportation for the construction of highways, streets, roads, and bridges.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

Staff, Commission on Local Government

Table 2.2

Percentage Distribution of Capital Project Expenditures in Shenandoah County by Level of Government, FY 2000-2009

Time Frame	Expenditures (July 1-June 30) by		Total Expenditures
	Shenandoah County/1	State of Virginia/2	
FY 2000	76.01%	23.99%	100.00%
FY 2001	50.48%	49.52%	100.00%
FY 2002	76.86%	23.14%	100.00%
FY 2003	90.69%	9.31%	100.00%
FY 2004	73.55%	26.45%	100.00%
FY 2005	54.96%	45.04%	100.00%
FY 2006	8.61%	91.39%	100.00%
FY 2007	59.42%	40.58%	100.00%
FY 2008	62.14%	37.86%	100.00%
FY 2009	76.02%	23.98%	100.00%
FY 2000-2009	73.61%	26.39%	100.00%

1

This table does not reflect data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

2

The yearly percentages are based on direct outlays by the Virginia Department of Transportation for the construction of highways, streets, roads, and bridges.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

Staff, Commission on Local Government

Table 3.1

Absolute Distribution of Funds Available to Shenandoah County for Capital Projects by Source, FY 2000-2009*
 [The symbol '-' denotes a zero amount.]

Time Frame	Starting Balance (July 1)	Inflow Dimension (July 1-June 30)								Total Available Funds
		State Grants	Federal Grants	Debt Proceeds	Interest Income	Income from Property Sales	Inter-Account Transfers	Payments from Other Local Governments	Miscellaneous Inflows	
FY 2000	\$229,552	--	\$315,000	\$10,435,660	\$88,971	\$153,100	\$7,643,182	--	\$148,750	\$19,014,215
FY 2001	\$8,745,951	--	--	\$352,997	\$55,552	\$200,000	\$1,854,523	--	\$3,750	\$11,212,773
FY 2002	\$7,506,789	--	--	\$25,976,018	\$70,148	--	\$1,779,506	--	\$212	\$35,332,673
FY 2003	\$32,722,964	\$306,575	--	\$4,800,000	\$278,906	--	\$2,055,273	--	--	\$40,163,718
FY 2004	\$13,876,333	--	--	--	\$24,199	--	\$385,827	--	--	\$14,286,359
FY 2005	\$6,317,009	--	--	--	\$1,154	--	\$10,337,426	--	--	\$16,655,589
FY 2006	\$8,040,199	--	--	--	\$291	--	\$630,130	--	--	\$8,670,620
FY 2007	\$8,376,100	--	--	\$313,653	\$389	--	\$759,299	\$479,059	\$29,143	\$9,957,643
FY 2008	\$7,872,888	--	--	\$2,329,416	\$326	--	\$1,248,949	--	\$55,922	\$11,507,501
FY 2009	\$8,353,090	\$150,000	\$791,890	\$1,356,931	\$179	--	\$3,676,506	--	\$19,864	\$14,348,460

*

This table does not capture data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

Staff, Commission on Local Government

Table 3.2

Percentage Distribution of Funds Available to Shenandoah County for Capital Projects by Source, FY 2000-2009*
 [The symbol '--' denotes a zero percentage.]

Time Frame	Starting Balance (July 1)	Inflow Dimension (July 1-June 30)								Total Available Funds
		State Grants	Federal Grants	Debt Proceeds	Interest Income	Income from Property Sales	Inter-Account Transfers	Payments from Other Local Governments	Miscellaneous Inflows	
FY 2000	1.21%	--	1.66%	54.88%	0.47%	0.81%	40.20%	--	0.78%	100.00%
FY 2001	78.00%	--	--	3.15%	0.50%	1.78%	16.54%	--	0.03%	100.00%
FY 2002	21.25%	--	--	73.52%	0.20%	--	5.04%	--	0.001%	100.00%
FY 2003	81.47%	0.76%	--	11.95%	0.69%	--	5.12%	--	--	100.00%
FY 2004	97.13%	--	--	--	0.17%	--	2.70%	--	--	100.00%
FY 2005	37.93%	--	--	--	0.01%	--	62.07%	--	--	100.00%
FY 2006	92.73%	--	--	--	0.003%	--	7.27%	--	--	100.00%
FY 2007	84.12%	--	--	3.15%	0.004%	--	7.63%	4.81%	0.29%	100.00%
FY 2008	68.42%	--	--	20.24%	0.003%	--	10.85%	--	0.49%	100.00%
FY 2009	58.22%	1.05%	5.52%	9.46%	0.001%	--	25.62%	--	0.14%	100.00%

*

This table does not reflect data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

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Table 4.1

Absolute Distribution of Inflows Available to Shenandoah County for Capital Projects by Dimension, FY 2000-2009*
 [The symbol '--' denotes a zero amount.]

Time Frame	Inflow Dimension (July 1-June 30)								Total Inflows
	State Grants	Federal Grants	Debt Proceeds	Interest Income	Income from Property Sales	Inter-Account Transfers	Payments from Other Local Governments	Miscellaneous Inflows	
FY 2000	--	\$315,000	\$10,435,660	\$88,971	\$153,100	\$7,643,182	--	\$148,750	\$18,784,663
FY 2001	--	--	\$352,997	\$55,552	\$200,000	\$1,854,523	--	\$3,750	\$2,466,822
FY 2002	--	--	\$25,976,018	\$70,148	--	\$1,779,506	--	\$212	\$27,825,884
FY 2003	\$306,575	--	\$4,800,000	\$278,906	--	\$2,055,273	--	--	\$7,440,754
FY 2004	--	--	--	\$24,199	--	\$385,827	--	--	\$410,026
FY 2005	--	--	--	\$1,154	--	\$10,337,426	--	--	\$10,338,580
FY 2006	--	--	--	\$291	--	\$630,130	--	--	\$630,421
FY 2007	--	--	\$313,653	\$389	--	\$759,299	\$479,059	\$29,143	\$1,581,543
FY 2008	--	--	\$2,329,416	\$326	--	\$1,248,949	--	\$55,922	\$3,634,613
FY 2009	\$150,000	\$791,890	\$1,356,931	\$179	--	\$3,676,506	--	\$19,864	\$5,995,370
FY 2000-2009	\$456,575	\$1,106,890	\$45,564,675	\$520,115	\$353,100	\$30,370,621	\$479,059	\$257,641	\$79,108,676

*

This table does not capture data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

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Table 4.2

Percentage Distribution of Inflows Available to Shenandoah County for Capital Projects by Dimension, FY 2000-2009*
 [The symbol '--' denotes a zero percentage.]

Time Frame	Inflow Dimension (July 1-June 30)								Total Inflows
	State Grants	Federal Grants	Debt Proceeds	Interest Income	Income from Property Sales	Inter-Account Transfers	Payments from Other Local Governments	Miscellaneous Inflows	
FY 2000	--	1.68%	55.55%	0.47%	0.82%	40.69%	--	0.79%	100.00%
FY 2001	--	--	14.31%	2.25%	8.11%	75.18%	--	0.15%	100.00%
FY 2002	--	--	93.35%	0.25%	--	6.40%	--	0.001%	100.00%
FY 2003	4.12%	--	64.51%	3.75%	--	27.62%	--	--	100.00%
FY 2004	--	--	--	5.90%	--	94.10%	--	--	100.00%
FY 2005	--	--	--	0.01%	--	99.99%	--	--	100.00%
FY 2006	--	--	--	0.05%	--	99.95%	--	--	100.00%
FY 2007	--	--	19.83%	0.02%	--	48.01%	30.29%	1.84%	100.00%
FY 2008	--	--	64.09%	0.01%	--	34.36%	--	1.54%	100.00%
FY 2009	2.50%	13.21%	22.63%	0.003%	--	61.32%	--	0.33%	100.00%
FY 2000-2009	0.58%	1.40%	57.60%	0.66%	0.45%	38.39%	0.61%	0.33%	100.00%

*

This table does not reflect data bearing upon the infrastructural projects of Shenandoah County's enterprise fund. As certified by the Auditor of Public Accounts, water and sewer construction expenditures, all of which were posted in FY 2000 and FY 2001, totaled \$490,236. See the Form 600 transmittal statements which the local government annually submitted to the State Auditor's office for the FY 2000-2009 time span.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibit E.

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Table 5.1

Absolute Distribution of Own-Source General Fund Revenue by Category for Shenandoah County, FY 2000-2009
[The symbol "--" denotes a zero amount.]

Revenue Category	Time Frame										
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2000-2009
	Property Tax Revenue										
Real Property Tax	\$11,160,369	\$11,701,499	\$12,990,032	\$14,670,648	\$15,574,518	\$16,369,191	\$17,610,650	\$18,925,566	\$19,496,106	\$19,807,134	\$158,305,713
Public Service Corporation Property Taxes	\$752,211	\$813,045	\$805,511	\$959,809	\$951,000	\$830,449	\$434,558	\$734,280	\$612,998	\$630,379	\$7,524,240
General Personal Property Tax	\$4,377,289	\$3,834,416	\$3,533,189	\$3,865,562	\$4,069,158	\$4,389,657	\$5,320,237	\$6,508,902	\$6,752,462	\$7,285,655	\$49,936,527
Mobile Homes Property Tax	\$17,164	\$17,223	\$89,960	\$8,629	\$21,462	\$23,691	\$25,698	\$27,849	\$29,754	\$26,960	\$288,390
Machinery and Tools Tax	\$1,233,706	\$1,260,902	\$1,520,956	\$1,541,416	\$1,701,204	\$2,097,915	\$1,987,759	\$2,238,925	\$1,913,520	\$1,973,262	\$17,469,565
Merchants' Capital Tax	\$195,808	\$196,286	\$188,221	\$195,954	\$214,500	\$206,905	\$218,653	\$228,283	\$256,045	\$277,278	\$2,177,933
Property Tax Penalties	\$199,392	\$242,190	\$230,913	\$246,881	\$248,675	\$245,191	\$277,780	\$255,271	\$241,900	\$280,780	\$2,468,973
Property Tax Interest	\$121,631	\$95,763	\$90,167	\$143,168	\$74,474	\$139,926	\$169,348	\$240,730	\$252,929	\$251,409	\$1,579,545
Sub-Total	\$18,057,570	\$18,161,324	\$19,448,949	\$21,632,067	\$22,854,991	\$24,302,925	\$26,044,683	\$29,159,806	\$29,555,714	\$30,532,857	\$239,750,886
All Other Tax Revenue											--
Local Sales and Use Taxes	\$2,143,909	\$2,201,890	\$2,313,186	\$2,353,942	\$2,659,256	\$2,932,417	\$3,231,113	\$3,113,379	\$3,238,398	\$3,313,542	\$27,501,032
Consumers' Utility Taxes	\$857,773	\$1,010,568	\$1,137,332	\$1,186,854	\$1,309,116	\$1,393,268	\$1,385,736	\$1,131,468	\$732,092	\$717,354	\$10,861,561
Business License Taxes	--	--	--	--	--	--	--	--	--	--	--
Franchise License Taxes	\$138,335	\$135,960	\$17,259	\$24,658	\$23,673	\$25,306	\$18,000	\$18,459	\$18,353	\$19,522	\$439,525
Motor Vehicle License Taxes	\$584,374	\$587,418	\$608,252	\$612,192	\$632,909	\$654,599	\$669,047	\$891,116	\$552,815	\$795,000	\$6,587,722
Bank Stock Tax	--	--	--	--	--	--	--	--	--	--	--
Taxes on Recordation and Wills	\$131,710	\$144,500	\$190,748	\$251,324	\$302,809	\$688,517	\$989,849	\$801,128	\$477,500	\$322,715	\$4,300,800
Tobacco Taxes	--	--	--	--	--	--	--	--	--	--	--
Admission and Amusement Taxes	--	--	--	--	--	--	--	--	--	--	--
Transient Occupancy Tax	\$121,684	\$123,163	\$78,577	\$68,807	\$69,812	\$85,314	\$79,465	\$62,106	\$62,981	\$113,086	\$864,995
Restaurant Food Tax	--	--	--	--	--	--	--	--	--	--	--
Coal, Oil, and Gas Taxes	--	--	--	--	--	--	--	--	--	--	--
E-911 Service Tax*	\$443,183	\$456,672	\$477,576	\$471,206	\$493,893	\$515,286	\$638,679	\$316,013	N.A.	N.A.	\$3,812,508
Communication Sales and Use Taxes*	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	\$586,970	\$1,368,894	\$1,243,628	\$3,199,492
Other Non-Property Taxes	--	--	--	--	--	--	--	--	--	--	--
Sub-Total	\$4,420,968	\$4,660,171	\$4,822,930	\$4,968,983	\$5,491,468	\$6,294,707	\$7,011,889	\$6,920,639	\$6,451,033	\$6,524,847	\$57,567,635
Non-Tax Revenue											--
Permits, Fees, and Licenses	\$319,876	\$291,617	\$396,080	\$425,428	\$570,027	\$630,162	\$633,654	\$509,206	\$550,482	\$353,584	\$4,680,116
Fines and Forfeitures	\$19,847	\$34,452	\$27,955	\$15,748	\$16,133	\$24,471	\$29,025	\$40,655	\$45,425	\$91,857	\$345,568
Charges for Services	\$2,977,403	\$3,337,863	\$3,648,290	\$3,766,521	\$3,471,567	\$4,636,336	\$5,940,016	\$5,373,543	\$6,192,799	\$6,347,970	\$45,692,308
Investment of Funds	\$1,009,727	\$646,865	\$918,985	\$435,484	\$126,097	\$302,199	\$633,963	\$927,421	\$777,299	\$297,807	\$6,075,847
Rental of Property	\$32,735	\$87,351	\$83,206	\$55,908	\$28,293	\$58,912	\$43,669	\$54,411	\$58,198	\$57,574	\$560,257
Miscellaneous Non-Tax Sources	\$1,016,651	\$646,446	\$903,999	\$844,266	\$1,479,862	\$984,578	\$783,400	\$1,830,665	\$526,916	\$2,406,410	\$11,423,193
Sub-Total	\$5,376,239	\$5,044,594	\$5,978,515	\$5,543,355	\$5,691,979	\$6,636,658	\$8,063,727	\$8,735,901	\$8,151,119	\$9,555,202	\$68,777,289
Grand Total	\$27,854,777	\$27,866,089	\$30,250,394	\$32,144,405	\$34,038,438	\$37,234,290	\$41,120,299	\$44,816,346	\$44,157,866	\$46,612,906	\$366,095,810

* "N.A." signifies that a particular revenue instrument did not exist, under the Code of Virginia, as a locally available funding source during the specified fiscal year.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009 Exhibits B and B-2 (as supplemented by county audit reports).

Staff, Commission on Local Government

Table 5.2

Percentage Distribution of Own-Source General Fund Revenue by Category for Shenandoah County, FY 2000-2009
 [The symbol "-" denotes a zero percentage.]

Revenue Category	Time Frame											
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2000-2009	
Property Tax Revenue												
Real Property Tax	40.07%	41.99%	42.94%	45.64%	45.76%	43.96%	42.83%	42.23%	44.15%	42.49%	43.24%	
Public Service Corporation Property Taxes	2.70%	2.92%	2.66%	2.99%	2.79%	2.23%	1.06%	1.64%	1.39%	1.35%	2.06%	
General Personal Property Tax	15.71%	13.76%	11.68%	12.03%	11.95%	11.79%	12.94%	14.52%	15.29%	15.63%	13.64%	
Mobile Homes Property Tax	0.06%	0.06%	0.30%	0.03%	0.06%	0.06%	0.06%	0.06%	0.07%	0.06%	0.08%	
Machinery and Tools Tax	4.43%	4.52%	5.03%	4.80%	5.00%	5.63%	4.83%	5.00%	4.33%	4.23%	4.77%	
Merchants' Capital Tax	0.70%	0.70%	0.62%	0.61%	0.63%	0.56%	0.53%	0.51%	0.58%	0.59%	0.59%	
Property Tax Penalties	0.72%	0.87%	0.76%	0.77%	0.73%	0.66%	0.68%	0.57%	0.55%	0.60%	0.67%	
Property Tax Interest	0.44%	0.34%	0.30%	0.45%	0.22%	0.38%	0.41%	0.54%	0.57%	0.54%	0.43%	
Sub-Total	64.83%	65.17%	64.29%	67.30%	67.14%	65.27%	63.34%	65.07%	66.93%	65.50%	65.49%	
All Other Tax Revenue												
Local Sales and Use Taxes	7.70%	7.90%	7.65%	7.32%	7.81%	7.88%	7.86%	6.95%	7.33%	7.11%	7.51%	
Consumers' Utility Taxes	3.08%	3.63%	3.76%	3.69%	3.85%	3.74%	3.37%	2.52%	1.66%	1.54%	2.97%	
Business License Taxes	--	--	--	--	--	--	--	--	--	--	--	
Franchise License Taxes	0.50%	0.49%	0.06%	0.08%	0.07%	0.07%	0.04%	0.04%	0.04%	0.04%	0.12%	
Motor Vehicle License Taxes	2.10%	2.11%	2.01%	1.90%	1.86%	1.76%	1.63%	1.99%	1.25%	1.71%	1.80%	
Bank Stock Tax	--	--	--	--	--	--	--	--	--	--	--	
Taxes on Recordation and Wills	0.47%	0.52%	0.63%	0.78%	0.89%	1.85%	2.41%	1.79%	1.08%	0.69%	1.17%	
Tobacco Taxes	--	--	--	--	--	--	--	--	--	--	--	
Admission and Amusement Taxes	--	--	--	--	--	--	--	--	--	--	--	
Transient Occupancy Tax	0.44%	0.44%	0.26%	0.21%	0.21%	0.23%	0.19%	0.14%	0.14%	0.24%	0.24%	
Restaurant Food Tax	--	--	--	--	--	--	--	--	--	--	--	
Coal, Oil, and Gas Taxes	--	--	--	--	--	--	--	--	--	--	--	
E-911 Service Tax*	1.59%	1.64%	1.58%	1.47%	1.45%	1.38%	1.55%	0.71%	N.A.	N.A.	1.04%	
Communication Sales and Use Taxes*	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	1.31%	3.10%	2.67%	0.87%	
Other Non-Property Taxes	--	--	--	--	--	--	--	--	--	--	--	
Sub-Total	15.87%	16.72%	15.94%	15.46%	16.13%	16.91%	17.05%	15.44%	14.61%	14.00%	15.72%	
Non-Tax Revenue												
Permits, Fees, and Licenses	1.15%	1.05%	1.31%	1.32%	1.67%	1.69%	1.54%	1.14%	1.25%	0.76%	1.28%	
Fines and Forfeitures	0.07%	0.12%	0.09%	0.05%	0.05%	0.07%	0.07%	0.09%	0.10%	0.20%	0.09%	
Charges for Services	10.69%	11.98%	12.06%	11.72%	10.20%	12.45%	14.45%	11.99%	14.02%	13.62%	12.48%	
Investment of Funds	3.62%	2.32%	3.04%	1.35%	0.37%	0.81%	1.54%	2.07%	1.76%	0.64%	1.66%	
Rental of Property	0.12%	0.31%	0.28%	0.17%	0.08%	0.16%	0.11%	0.12%	0.13%	0.12%	0.15%	
Miscellaneous Non-Tax Sources	3.65%	2.32%	2.99%	2.63%	4.35%	2.64%	1.91%	4.08%	1.19%	5.16%	3.12%	
Sub-Total	19.30%	18.10%	19.76%	17.25%	16.72%	17.82%	19.61%	19.49%	18.46%	20.50%	18.79%	
Grand Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	

* "N.A." signifies that a particular revenue instrument did not exist, under the Code of Virginia, as a locally available funding source during the specified fiscal year.

Data Source: Auditor of Public Accounts, Comparative Report of Local Government Revenues and Expenditures, FY 2000-2009, Exhibits B and B-2 (as supplemented by county audit reports).

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Table 6

Fair Market, Taxable, and True Valuation of Real Estate in Shenandoah County, CY 1999-2008*

Time Frame	Total Fair Market Valuation of Real Estate	Total Taxable Valuation of Real Estate	Total True Valuation of Real Estate	Taxable Valuation as a Percentage of Fair Market Valuation	Fair Market Valuation as a Percentage of True Valuation	Taxable Valuation as a Percentage of True Valuation
CY 1999	\$1,904,570,900	\$1,787,601,500	\$2,030,459,382	93.86%	93.80%	88.04%
CY 2000	\$1,960,256,500	\$1,841,330,000	\$2,178,062,778	93.93%	90.00%	84.54%
CY 2001	\$2,007,587,000	\$1,888,710,800	\$2,359,091,657	94.08%	85.10%	80.06%
CY 2002	\$2,375,416,500	\$2,205,171,300	\$2,565,244,600	92.83%	92.60%	85.96%
CY 2003	\$2,435,923,000	\$2,269,362,800	\$2,630,586,393	93.16%	92.60%	86.27%
CY 2004	\$2,504,915,000	\$2,338,001,900	\$4,363,963,415	93.34%	57.40%	53.58%
CY 2005	\$2,616,270,500	\$2,450,987,800	\$5,211,694,223	93.68%	50.20%	47.03%
CY 2006	\$4,056,874,700	\$3,643,168,700	\$5,888,061,974	89.80%	68.90%	61.87%
CY 2007	\$4,207,818,800	\$3,789,921,000	\$6,107,139,042	90.07%	68.90%	62.06%
CY 2008	\$4,307,734,200	\$3,893,163,900	\$5,487,559,490	90.38%	78.50%	70.95%

*As determined by the Revenue Commissioner of Shenandoah County, fair market valuation represents the total monetary worth of real estate (land and any associated structural improvements) that is not tax-exempt. Taxable valuation equals the total fair market valuation of real property minus the "deferred" valuation of land dedicated to preferred uses (agricultural, horticultural, forestal, and open space/recreational purposes). True valuation, a statistic computed by the Virginia Department of Taxation, is an adjusted measure of total fair market valuation that reflects the selling prices of real estate in qualifying (i.e., arm's length) transactions across the county.

Data Sources: Department of Taxation, Annual Report, FY 2000-2009, Table 5.2; and Department of Taxation, Virginia Assessment/Sales Ratio Study, 1999-2007 and 2008 (draft report), Table 4.

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Table 7.1
Revenue Capacity Per Capita: Shenandoah County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Shenandoah County		[B] Statewide Median Capacity Level/2	Percentage Deviation of [A] from [B]
	[A] Capacity Level	Rank Score/1		
1997/1998	\$1,073.36	80.0	\$1,012.75	5.98%
1998/1999	\$1,074.91	74.0	\$1,026.91	4.67%
1999/2000	\$1,086.14	77.0	\$1,029.75	5.48%
2000/2001	\$1,128.46	78.0	\$1,065.38	5.92%
2001/2002	\$1,147.32	78.0	\$1,097.66	4.52%
2002/2003	\$1,187.84	74.0	\$1,137.71	4.41%
2003/2004	\$1,196.45	67.0	\$1,197.22	-0.06%
2004/2005	\$1,548.21	91.0	\$1,302.86	18.83%
2005/2006	\$1,674.93	88.0	\$1,373.46	21.95%
2006/2007	\$1,775.71	86.0	\$1,536.38	15.58%
2007/2008	\$1,860.06	83.0	\$1,625.76	14.41%

1

During any given period of the 1997/1998-2000/2001 time frame, jurisdictional rank scores varied from 1 (lowest capacity) to 135 (highest capacity) across Virginia's 95 counties and 40 independent cities, including Clifton Forge. With the reversion of the latter locality to town status on July 1st of 2001, the weakest and strongest capacity values statewide carried rankings of 1 and 134, respectively, in each fiscal period from 2001/2002 through 2007/2008.

2

If 135 jurisdictional capacity values are arranged hierarchically, the median is the 68th measure in the overall distribution. Given a scaled set of 134 capacity statistics, the median falls halfway between the 67th and 68th values. In either circumstance, it denotes the midpoint of the numerically ordered data series.

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Table 7.2
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Bath County	\$4,356.00	134.0	0.75%
Falls Church City	\$3,983.98	133.0	1.49%
Arlington County	\$3,337.50	132.0	2.24%
Fairfax City	\$3,232.59	131.0	2.99%
Goochland County	\$3,153.93	130.0	3.73%
Rappahannock County	\$3,099.19	129.0	4.48%
Alexandria City	\$3,048.67	128.0	5.22%
Fairfax County	\$2,910.82	127.0	5.97%
Loudoun County	\$2,856.72	126.0	6.72%
Surry County	\$2,842.43	125.0	7.46%
Fauquier County	\$2,661.75	124.0	8.21%
Lancaster County	\$2,409.09	123.0	8.96%
Clarke County	\$2,338.21	122.0	9.70%
Fredericksburg City	\$2,284.00	121.0	10.45%
Highland County	\$2,249.95	120.0	11.19%
Northumberland County	\$2,188.62	119.0	11.94%
Louisa County	\$2,166.33	118.0	12.69%
Albemarle County	\$2,087.32	117.0	13.43%
James City County	\$2,074.14	116.0	14.18%
Middlesex County	\$2,055.97	115.0	14.93%
Winchester City	\$1,967.29	114.0	15.67%
Prince William County	\$1,921.92	113.0	16.42%
Hanover County	\$1,856.27	112.0	17.16%
Williamsburg City	\$1,815.83	111.0	17.91%
Manassas City	\$1,797.73	110.0	18.66%
Frederick County	\$1,781.44	109.0	19.40%
Northampton County	\$1,775.11	108.0	20.15%
King George County	\$1,774.00	107.0	20.90%
Mathews County	\$1,759.49	106.0	21.64%
Henrico County	\$1,754.40	105.0	22.39%
Culpeper County	\$1,739.44	104.0	23.13%
Stafford County	\$1,725.84	103.0	23.88%
Spotsylvania County	\$1,722.92	102.0	24.63%
Nelson County	\$1,708.90	101.0	25.37%
New Kent County	\$1,692.61	100.0	26.12%
Charlottesville City	\$1,670.25	99.0	26.87%
York County	\$1,665.83	98.0	27.61%
Orange County	\$1,653.97	97.0	28.36%

Table 7.2
Descending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Manassas Park City	\$1,602.09	96.0	29.10%
Madison County	\$1,598.69	95.0	29.85%
Colonial Heights City	\$1,598.64	94.0	30.60%
Chesterfield County	\$1,594.30	93.0	31.34%
Warren County	\$1,560.30	92.0	32.09%
Shenandoah County	\$1,548.21	91.0	32.84%
Powhatan County	\$1,534.88	90.0	33.58%
Rockbridge County	\$1,528.65	89.0	34.33%
Westmoreland County	\$1,527.40	88.0	35.07%
Isle of Wight County	\$1,499.91	87.0	35.82%
Botetourt County	\$1,471.07	86.0	36.57%
Franklin County	\$1,469.43	85.0	37.31%
Charles City County	\$1,467.13	84.0	38.06%
Poquoson City	\$1,465.49	83.0	38.81%
Essex County	\$1,461.95	82.0	39.55%
Caroline County	\$1,456.72	81.0	40.30%
Virginia Beach City	\$1,426.62	80.0	41.04%
Fluvanna County	\$1,402.94	79.0	41.79%
Bedford County	\$1,399.68	78.0	42.54%
Roanoke County	\$1,395.72	77.0	43.28%
Salem City	\$1,391.99	76.0	44.03%
Gloucester County	\$1,391.54	75.0	44.78%
Accomack County	\$1,390.04	74.0	45.52%
King and Queen County	\$1,347.63	73.0	46.27%
King William County	\$1,321.98	72.0	47.01%
Chesapeake City	\$1,319.08	71.0	47.76%
Greene County	\$1,316.82	70.0	48.51%
Augusta County	\$1,308.50	69.0	49.25%
Amelia County	\$1,306.27	68.0	50.00%
Richmond City	\$1,299.45	67.0	50.75%
Suffolk City	\$1,267.52	66.0	51.49%
Rockingham County	\$1,248.41	65.0	52.24%
Richmond County	\$1,238.40	64.0	52.99%
Roanoke City	\$1,207.95	63.0	53.73%
Bristol City	\$1,200.79	62.0	54.48%
Norton City	\$1,190.58	61.0	55.22%
Waynesboro City	\$1,166.98	60.0	55.97%
Galax City	\$1,165.34	59.0	56.72%

Table 7.2
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Floyd County	\$1,149.27	58.0	57.46%
Staunton City	\$1,144.90	57.0	58.21%
Washington County	\$1,144.39	56.0	58.96%
Halifax County	\$1,143.26	55.0	59.70%
Wythe County	\$1,125.00	54.0	60.45%
Craig County	\$1,116.21	53.0	61.19%
Dinwiddie County	\$1,111.93	52.0	61.94%
Lynchburg City	\$1,099.40	51.0	62.69%
Page County	\$1,088.57	50.0	63.43%
Harrisonburg City	\$1,080.40	49.0	64.18%
Mecklenburg County	\$1,072.20	48.0	64.93%
Bedford City	\$1,069.78	47.0	65.67%
Southampton County	\$1,068.46	46.0	66.42%
Covington City	\$1,066.63	45.0	67.16%
Emporia City	\$1,059.97	44.0	67.91%
Montgomery County	\$1,041.64	43.0	68.66%
Appomattox County	\$1,036.65	42.0	69.40%
Pulaski County	\$1,035.72	41.0	70.15%
Lexington City	\$1,034.36	40.0	70.90%
Giles County	\$1,020.58	39.0	71.64%
Campbell County	\$1,017.46	38.0	72.39%
Amherst County	\$1,016.64	37.0	73.13%
Cumberland County	\$1,013.13	36.0	73.88%
Newport News City	\$1,011.83	35.0	74.63%
Buchanan County	\$1,010.28	34.0	75.37%
Alleghany County	\$986.46	33.0	76.12%
Franklin City	\$982.07	32.0	76.87%
Martinsville City	\$967.63	31.0	77.61%
Norfolk City	\$960.63	30.0	78.36%
Hopewell City	\$958.88	29.0	79.10%
Grayson County	\$953.99	28.0	79.85%
Carroll County	\$947.41	27.0	80.60%
Pittsylvania County	\$923.28	26.0	81.34%
Bland County	\$914.30	25.0	82.09%
Hampton City	\$911.74	24.0	82.84%
Prince George County	\$911.13	23.0	83.58%
Danville City	\$907.80	22.0	84.33%
Tazewell County	\$897.15	21.0	85.07%

Table 7.2
Descending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2004/2005

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Charlotte County	\$893.93	20.0	85.82%
Buena Vista City	\$891.21	19.0	86.57%
Henry County	\$889.24	18.0	87.31%
Prince Edward County	\$883.48	17.0	88.06%
Patrick County	\$861.86	16.0	88.81%
Lunenburg County	\$855.57	15.0	89.55%
Buckingham County	\$852.24	14.0	90.30%
Portsmouth City	\$848.73	13.0	91.04%
Brunswick County	\$844.25	12.0	91.79%
Nottoway County	\$830.46	11.0	92.54%
Sussex County	\$830.45	10.0	93.28%
Smyth County	\$822.35	9.0	94.03%
Petersburg City	\$806.21	8.0	94.78%
Dickenson County	\$803.94	7.0	95.52%
Russell County	\$796.19	6.0	96.27%
Scott County	\$781.33	5.0	97.01%
Radford City	\$774.08	4.0	97.76%
Greensville County	\$742.41	3.0	98.51%
Wise County	\$737.27	2.0	99.25%
Lee County	\$600.25	1.0	100.00%

Staff, Commission on Local Government

Table 7.3
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Bath County	\$4,480.28	134.0	0.75%
Falls Church City	\$4,005.32	133.0	1.49%
Rappahannock County	\$3,582.22	132.0	2.24%
Arlington County	\$3,581.99	131.0	2.99%
Fairfax City	\$3,410.10	130.0	3.73%
Alexandria City	\$3,323.53	129.0	4.48%
Fairfax County	\$3,250.59	128.0	5.22%
Goochland County	\$3,213.35	127.0	5.97%
Loudoun County	\$3,077.76	126.0	6.72%
Fauquier County	\$3,023.28	125.0	7.46%
Surry County	\$2,732.23	124.0	8.21%
Lancaster County	\$2,712.68	123.0	8.96%
Clarke County	\$2,557.19	122.0	9.70%
Fredericksburg City	\$2,544.95	121.0	10.45%
Highland County	\$2,503.95	120.0	11.19%
Middlesex County	\$2,498.95	119.0	11.94%
Northumberland County	\$2,477.28	118.0	12.69%
Albemarle County	\$2,395.40	117.0	13.43%
James City County	\$2,249.42	116.0	14.18%
Louisa County	\$2,234.86	115.0	14.93%
Nelson County	\$2,181.28	114.0	15.67%
Northampton County	\$2,166.12	113.0	16.42%
Mathews County	\$2,099.64	112.0	17.16%
Prince William County	\$2,085.75	111.0	17.91%
Manassas City	\$2,078.01	110.0	18.66%
Winchester City	\$2,023.98	109.0	19.40%
Hanover County	\$1,989.02	108.0	20.15%
Williamsburg City	\$1,980.74	107.0	20.90%
Westmoreland County	\$1,976.35	106.0	21.64%
Stafford County	\$1,910.21	105.0	22.39%
Madison County	\$1,905.59	104.0	23.13%
Henrico County	\$1,887.14	103.0	23.88%
King George County	\$1,885.66	102.0	24.63%
Frederick County	\$1,880.15	101.0	25.37%
Charlottesville City	\$1,869.95	100.0	26.12%
Orange County	\$1,857.14	99.0	26.87%
Spotsylvania County	\$1,844.18	98.0	27.61%
Culpeper County	\$1,817.26	97.0	28.36%

Table 7.3
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
New Kent County	\$1,814.91	96.0	29.10%
York County	\$1,812.10	95.0	29.85%
Warren County	\$1,785.66	94.0	30.60%
Colonial Heights City	\$1,739.82	93.0	31.34%
Rockbridge County	\$1,736.49	92.0	32.09%
Poquoson City	\$1,718.21	91.0	32.84%
Chesterfield County	\$1,692.92	90.0	33.58%
Powhatan County	\$1,687.92	89.0	34.33%
Shenandoah County	\$1,674.93	88.0	35.07%
Manassas Park City	\$1,672.35	87.0	35.82%
Essex County	\$1,655.50	86.0	36.57%
Caroline County	\$1,649.29	85.0	37.31%
Virginia Beach City	\$1,636.55	84.0	38.06%
Isle of Wight County	\$1,586.56	83.0	38.81%
Franklin County	\$1,564.53	82.0	39.55%
Gloucester County	\$1,541.46	81.0	40.30%
Charles City County	\$1,536.96	80.0	41.04%
Botetourt County	\$1,534.69	79.0	41.79%
Fluvanna County	\$1,525.64	78.0	42.54%
Bedford County	\$1,521.87	77.0	43.28%
Richmond City	\$1,503.85	76.0	44.03%
Roanoke County	\$1,461.31	75.0	44.78%
Salem City	\$1,442.70	74.0	45.52%
Augusta County	\$1,429.05	73.0	46.27%
Greene County	\$1,418.96	72.0	47.01%
Accomack County	\$1,407.39	71.0	47.76%
Chesapeake City	\$1,403.92	70.0	48.51%
Norton City	\$1,377.87	69.0	49.25%
Rockingham County	\$1,374.82	68.0	50.00%
King and Queen County	\$1,372.10	67.0	50.75%
King William County	\$1,361.97	66.0	51.49%
Suffolk City	\$1,348.41	65.0	52.24%
Bristol City	\$1,345.35	64.0	52.99%
Page County	\$1,333.05	63.0	53.73%
Waynesboro City	\$1,330.05	62.0	54.48%
Amelia County	\$1,315.39	61.0	55.22%
Floyd County	\$1,303.14	60.0	55.97%
Washington County	\$1,301.03	59.0	56.72%

Table 7.3
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Richmond County	\$1,294.03	58.0	57.46%
Staunton City	\$1,264.75	57.0	58.21%
Roanoke City	\$1,263.46	56.0	58.96%
Wythe County	\$1,174.15	55.0	59.70%
Lynchburg City	\$1,169.85	54.0	60.45%
Dinwiddie County	\$1,166.61	53.0	61.19%
Craig County	\$1,160.80	52.0	61.94%
Halifax County	\$1,152.66	51.0	62.69%
Galax City	\$1,144.45	50.0	63.43%
Mecklenburg County	\$1,143.32	49.0	64.18%
Harrisonburg City	\$1,132.47	48.0	64.93%
Lexington City	\$1,130.40	47.0	65.67%
Buchanan County	\$1,125.31	46.0	66.42%
Southampton County	\$1,111.26	45.0	67.16%
Newport News City	\$1,111.04	44.0	67.91%
Appomattox County	\$1,102.58	43.0	68.66%
Bedford City	\$1,102.42	42.0	69.40%
Emporia City	\$1,099.51	41.0	70.15%
Franklin City	\$1,095.66	40.0	70.90%
Montgomery County	\$1,085.71	39.0	71.64%
Giles County	\$1,081.72	38.0	72.39%
Cumberland County	\$1,080.63	37.0	73.13%
Pulaski County	\$1,072.00	36.0	73.88%
Amherst County	\$1,071.12	35.0	74.63%
Campbell County	\$1,064.55	34.0	75.37%
Covington City	\$1,022.96	33.0	76.12%
Martinsville City	\$1,019.16	32.0	76.87%
Alleghany County	\$1,011.16	31.0	77.61%
Hopewell City	\$1,011.10	30.0	78.36%
Grayson County	\$1,007.10	29.0	79.10%
Norfolk City	\$993.04	28.0	79.85%
Bland County	\$980.34	27.0	80.60%
Prince George County	\$979.91	26.0	81.34%
Hampton City	\$979.23	25.0	82.09%
Carroll County	\$970.37	24.0	82.84%
Sussex County	\$962.56	23.0	83.58%
Prince Edward County	\$953.93	22.0	84.33%
Pittsylvania County	\$948.12	21.0	85.07%

Table 7.3
Descending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2005/2006

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Charlotte County	\$945.62	20.0	85.82%
Patrick County	\$940.94	19.0	86.57%
Danville City	\$937.28	18.0	87.31%
Brunswick County	\$936.07	17.0	88.06%
Buckingham County	\$933.94	16.0	88.81%
Tazewell County	\$925.40	15.0	89.55%
Henry County	\$911.07	14.0	90.30%
Buena Vista City	\$897.06	13.0	91.04%
Portsmouth City	\$894.43	12.0	91.79%
Radford City	\$888.35	11.0	92.54%
Nottoway County	\$873.63	10.0	93.28%
Smyth County	\$852.36	9.0	94.03%
Dickenson County	\$838.83	8.0	94.78%
Russell County	\$834.64	7.0	95.52%
Petersburg City	\$831.44	6.0	96.27%
Lunenburg County	\$813.97	5.0	97.01%
Scott County	\$805.74	4.0	97.76%
Wise County	\$750.94	3.0	98.51%
Greensville County	\$729.71	2.0	99.25%
Lee County	\$624.51	1.0	100.00%

Staff, Commission on Local Government

Table 7.4
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Bath County	\$4,525.35	134.0	0.75%
Falls Church City	\$4,256.17	133.0	1.49%
Goochland County	\$3,880.99	132.0	2.24%
Fairfax City	\$3,678.56	131.0	2.99%
Rappahannock County	\$3,645.09	130.0	3.73%
Arlington County	\$3,531.60	129.0	4.48%
Fairfax County	\$3,318.06	128.0	5.22%
Alexandria City	\$3,272.67	127.0	5.97%
Fauquier County	\$3,140.88	126.0	6.72%
Loudoun County	\$3,104.21	125.0	7.46%
Lancaster County	\$3,027.36	124.0	8.21%
Northumberland County	\$3,012.13	123.0	8.96%
Highland County	\$2,968.84	122.0	9.70%
Fredericksburg City	\$2,840.17	121.0	10.45%
Surry County	\$2,798.75	120.0	11.19%
Middlesex County	\$2,798.02	119.0	11.94%
Albemarle County	\$2,680.06	118.0	12.69%
Clarke County	\$2,661.45	117.0	13.43%
Nelson County	\$2,513.40	116.0	14.18%
James City County	\$2,507.26	115.0	14.93%
Mathews County	\$2,400.59	114.0	15.67%
Louisa County	\$2,397.74	113.0	16.42%
Williamsburg City	\$2,242.80	112.0	17.16%
Madison County	\$2,208.20	111.0	17.91%
Prince William County	\$2,182.67	110.0	18.66%
Winchester City	\$2,174.40	109.0	19.40%
Hanover County	\$2,139.88	108.0	20.15%
Manassas City	\$2,107.26	107.0	20.90%
Westmoreland County	\$2,066.21	106.0	21.64%
Northampton County	\$2,049.48	105.0	22.39%
Stafford County	\$2,028.02	104.0	23.13%
Henrico County	\$2,019.34	103.0	23.88%
King George County	\$2,010.96	102.0	24.63%
Orange County	\$1,996.60	101.0	25.37%
Spotsylvania County	\$1,994.76	100.0	26.12%
York County	\$1,963.13	99.0	26.87%
Frederick County	\$1,962.24	98.0	27.61%
Charlottesville City	\$1,942.54	97.0	28.36%

Table 7.4
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
New Kent County	\$1,935.92	96.0	29.10%
Culpeper County	\$1,931.34	95.0	29.85%
Warren County	\$1,911.72	94.0	30.60%
Poquoson City	\$1,894.96	93.0	31.34%
Virginia Beach City	\$1,886.90	92.0	32.09%
Powhatan County	\$1,877.64	91.0	32.84%
Colonial Heights City	\$1,854.73	90.0	33.58%
Chesterfield County	\$1,834.14	89.0	34.33%
Essex County	\$1,833.39	88.0	35.07%
Rockbridge County	\$1,793.64	87.0	35.82%
Shenandoah County	\$1,775.71	86.0	36.57%
Isle of Wight County	\$1,759.79	85.0	37.31%
Richmond City	\$1,759.13	84.0	38.06%
Caroline County	\$1,696.75	83.0	38.81%
Gloucester County	\$1,694.71	82.0	39.55%
Manassas Park City	\$1,675.08	81.0	40.30%
Fluvanna County	\$1,668.60	80.0	41.04%
Franklin County	\$1,661.95	79.0	41.79%
Charles City County	\$1,660.35	78.0	42.54%
King William County	\$1,654.98	77.0	43.28%
King and Queen County	\$1,647.51	76.0	44.03%
Bedford County	\$1,617.52	75.0	44.78%
Botetourt County	\$1,615.87	74.0	45.52%
Suffolk City	\$1,614.02	73.0	46.27%
Chesapeake City	\$1,595.05	72.0	47.01%
Greene County	\$1,585.73	71.0	47.76%
Roanoke County	\$1,567.28	70.0	48.51%
Augusta County	\$1,537.18	69.0	49.25%
Rockingham County	\$1,536.56	68.0	50.00%
Richmond County	\$1,536.20	67.0	50.75%
Accomack County	\$1,535.96	66.0	51.49%
Salem City	\$1,528.56	65.0	52.24%
Norton City	\$1,496.29	64.0	52.99%
Amelia County	\$1,456.79	63.0	53.73%
Staunton City	\$1,451.60	62.0	54.48%
Waynesboro City	\$1,427.70	61.0	55.22%
Floyd County	\$1,398.88	60.0	55.97%
Page County	\$1,380.93	59.0	56.72%

Table 7.4
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Bristol City	\$1,362.80	58.0	57.46%
Southampton County	\$1,358.67	57.0	58.21%
Roanoke City	\$1,349.88	56.0	58.96%
Dinwiddie County	\$1,330.47	55.0	59.70%
Mecklenburg County	\$1,301.07	54.0	60.45%
Washington County	\$1,294.19	53.0	61.19%
Grayson County	\$1,280.66	52.0	61.94%
Lynchburg City	\$1,274.22	51.0	62.69%
Wythe County	\$1,272.01	50.0	63.43%
Harrisonburg City	\$1,236.19	49.0	64.18%
Craig County	\$1,234.27	48.0	64.93%
Galax City	\$1,233.33	47.0	65.67%
Lexington City	\$1,233.23	46.0	66.42%
Franklin City	\$1,232.71	45.0	67.16%
Cumberland County	\$1,231.23	44.0	67.91%
Newport News City	\$1,216.99	43.0	68.66%
Halifax County	\$1,197.79	42.0	69.40%
Bedford City	\$1,178.11	41.0	70.15%
Appomattox County	\$1,169.53	40.0	70.90%
Montgomery County	\$1,168.47	39.0	71.64%
Buchanan County	\$1,159.22	38.0	72.39%
Pulaski County	\$1,150.88	37.0	73.13%
Norfolk City	\$1,148.56	36.0	73.88%
Emporia City	\$1,124.27	35.0	74.63%
Campbell County	\$1,123.46	34.0	75.37%
Prince George County	\$1,106.11	33.0	76.12%
Amherst County	\$1,090.95	32.0	76.87%
Giles County	\$1,088.62	31.0	77.61%
Hampton City	\$1,081.32	30.0	78.36%
Hopewell City	\$1,080.20	29.0	79.10%
Alleghany County	\$1,075.02	28.0	79.85%
Buckingham County	\$1,066.93	27.0	80.60%
Covington City	\$1,064.48	26.0	81.34%
Martinsville City	\$1,053.52	25.0	82.09%
Tazewell County	\$1,038.52	24.0	82.84%
Pittsylvania County	\$1,036.05	23.0	83.58%
Sussex County	\$1,035.11	22.0	84.33%
Prince Edward County	\$1,034.65	21.0	85.07%

Table 7.4
Descending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2006/2007

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Carroll County	\$1,030.05	20.0	85.82%
Brunswick County	\$1,002.06	19.0	86.57%
Bland County	\$1,000.01	18.0	87.31%
Nottoway County	\$982.99	17.0	88.06%
Danville City	\$980.10	16.0	88.81%
Charlotte County	\$976.48	15.0	89.55%
Radford City	\$970.46	14.0	90.30%
Patrick County	\$959.91	13.0	91.04%
Henry County	\$941.78	12.0	91.79%
Portsmouth City	\$936.79	11.0	92.54%
Buena Vista City	\$923.54	10.0	93.28%
Lunenburg County	\$905.71	9.0	94.03%
Petersburg City	\$902.94	8.0	94.78%
Smyth County	\$886.11	7.0	95.52%
Russell County	\$877.76	6.0	96.27%
Dickenson County	\$864.38	5.0	97.01%
Scott County	\$830.11	4.0	97.76%
Wise County	\$804.10	3.0	98.51%
Greensville County	\$796.78	2.0	99.25%
Lee County	\$683.98	1.0	100.00%

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Table 7.5
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Bath County	\$5,169.58	134.0	0.75%
Falls Church City	\$4,349.40	133.0	1.49%
Goochland County	\$4,224.55	132.0	2.24%
Arlington County	\$3,812.45	131.0	2.99%
Fairfax City	\$3,655.86	130.0	3.73%
Rappahannock County	\$3,629.78	129.0	4.48%
Alexandria City	\$3,461.64	128.0	5.22%
Lancaster County	\$3,450.58	127.0	5.97%
Fairfax County	\$3,431.28	126.0	6.72%
Loudoun County	\$3,175.59	125.0	7.46%
Northumberland County	\$3,172.46	124.0	8.21%
Highland County	\$3,155.39	123.0	8.96%
Surry County	\$3,117.90	122.0	9.70%
Fauquier County	\$3,079.68	121.0	10.45%
Middlesex County	\$3,061.09	120.0	11.19%
Albemarle County	\$2,945.56	119.0	11.94%
Fredericksburg City	\$2,772.91	118.0	12.69%
Mathews County	\$2,661.45	117.0	13.43%
James City County	\$2,647.08	116.0	14.18%
Nelson County	\$2,535.57	115.0	14.93%
Clarke County	\$2,512.49	114.0	15.67%
Louisa County	\$2,493.17	113.0	16.42%
Williamsburg City	\$2,293.17	112.0	17.16%
Madison County	\$2,279.56	111.0	17.91%
Hanover County	\$2,245.20	110.0	18.66%
Northampton County	\$2,241.61	109.0	19.40%
Essex County	\$2,209.23	108.0	20.15%
Prince William County	\$2,172.13	107.0	20.90%
Charlottesville City	\$2,140.95	106.0	21.64%
New Kent County	\$2,138.20	105.0	22.39%
Winchester City	\$2,114.64	104.0	23.13%
Henrico County	\$2,114.08	103.0	23.88%
Westmoreland County	\$2,074.76	102.0	24.63%
Poquoson City	\$2,069.72	101.0	25.37%
York County	\$2,050.67	100.0	26.12%
Orange County	\$2,050.27	99.0	26.87%
Rockbridge County	\$2,027.68	98.0	27.61%
King George County	\$2,020.26	97.0	28.36%

Table 7.5
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Manassas City	\$2,011.82	96.0	29.10%
Spotsylvania County	\$2,000.92	95.0	29.85%
Virginia Beach City	\$1,981.20	94.0	30.60%
Colonial Heights City	\$1,967.35	93.0	31.34%
Stafford County	\$1,965.75	92.0	32.09%
Powhatan County	\$1,955.98	91.0	32.84%
Bedford County	\$1,952.35	90.0	33.58%
Culpeper County	\$1,952.01	89.0	34.33%
Warren County	\$1,944.34	88.0	35.07%
Chesterfield County	\$1,938.78	87.0	35.82%
Frederick County	\$1,934.77	86.0	36.57%
Richmond City	\$1,871.34	85.0	37.31%
Isle of Wight County	\$1,870.91	84.0	38.06%
Shenandoah County	\$1,860.06	83.0	38.81%
Gloucester County	\$1,824.86	82.0	39.55%
Franklin County	\$1,791.72	81.0	40.30%
Fluvanna County	\$1,760.47	80.0	41.04%
Charles City County	\$1,759.97	79.0	41.79%
Chesapeake City	\$1,757.70	78.0	42.54%
King and Queen County	\$1,754.56	77.0	43.28%
Botetourt County	\$1,754.54	76.0	44.03%
Suffolk City	\$1,707.15	75.0	44.78%
King William County	\$1,705.87	74.0	45.52%
Caroline County	\$1,689.07	73.0	46.27%
Greene County	\$1,680.54	72.0	47.01%
Roanoke County	\$1,662.90	71.0	47.76%
Rockingham County	\$1,659.82	70.0	48.51%
Manassas Park City	\$1,644.35	69.0	49.25%
Salem City	\$1,628.35	68.0	50.00%
Amelia County	\$1,623.17	67.0	50.75%
Augusta County	\$1,621.81	66.0	51.49%
Waynesboro City	\$1,594.41	65.0	52.24%
Accomack County	\$1,560.16	64.0	52.99%
Floyd County	\$1,547.86	63.0	53.73%
Richmond County	\$1,513.89	62.0	54.48%
Norton City	\$1,507.36	61.0	55.22%
Mecklenburg County	\$1,479.88	60.0	55.97%
Staunton City	\$1,470.12	59.0	56.72%

Table 7.5
 Descending-Order Distribution
 of
 Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
 1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Page County	\$1,463.24	58.0	57.46%
Roanoke City	\$1,441.86	57.0	58.21%
Wythe County	\$1,436.21	56.0	58.96%
Dinwiddie County	\$1,425.00	55.0	59.70%
Lexington City	\$1,393.95	54.0	60.45%
Grayson County	\$1,372.12	53.0	61.19%
Franklin City	\$1,369.54	52.0	61.94%
Southampton County	\$1,365.13	51.0	62.69%
Galax City	\$1,365.09	50.0	63.43%
Washington County	\$1,362.54	49.0	64.18%
Craig County	\$1,343.02	48.0	64.93%
Lynchburg City	\$1,339.26	47.0	65.67%
Cumberland County	\$1,326.73	46.0	66.42%
Appomattox County	\$1,319.02	45.0	67.16%
Newport News City	\$1,318.07	44.0	67.91%
Halifax County	\$1,309.64	43.0	68.66%
Bedford City	\$1,280.52	42.0	69.40%
Norfolk City	\$1,267.58	41.0	70.15%
Buchanan County	\$1,263.78	40.0	70.90%
Harrisonburg City	\$1,256.22	39.0	71.64%
Emporia City	\$1,245.43	38.0	72.39%
Bristol City	\$1,240.45	37.0	73.13%
Pulaski County	\$1,237.67	36.0	73.88%
Montgomery County	\$1,233.65	35.0	74.63%
Giles County	\$1,230.50	34.0	75.37%
Campbell County	\$1,229.81	33.0	76.12%
Hampton City	\$1,215.30	32.0	76.87%
Prince George County	\$1,207.85	31.0	77.61%
Amherst County	\$1,188.96	30.0	78.36%
Bland County	\$1,173.16	29.0	79.10%
Charlotte County	\$1,167.19	28.0	79.85%
Sussex County	\$1,159.52	27.0	80.60%
Portsmouth City	\$1,152.42	26.0	81.34%
Prince Edward County	\$1,140.73	25.0	82.09%
Buckingham County	\$1,125.94	24.0	82.84%
Pittsylvania County	\$1,119.72	23.0	83.58%
Hopewell City	\$1,117.21	22.0	84.33%
Carroll County	\$1,115.41	21.0	85.07%

Table 7.5
Descending-Order Distribution
of
Revenue Capacity Per Capita by Locality, 2007/2008

Rank Scores
1.0=Lowest Capacity 134.0=Highest Capacity

Locality	Revenue Capacity Per Capita, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Nottoway County	\$1,111.56	20.0	85.82%
Martinsville City	\$1,111.26	19.0	86.57%
Radford City	\$1,106.51	18.0	87.31%
Covington City	\$1,098.15	17.0	88.06%
Tazewell County	\$1,092.25	16.0	88.81%
Alleghany County	\$1,088.69	15.0	89.55%
Brunswick County	\$1,083.39	14.0	90.30%
Patrick County	\$1,067.58	13.0	91.04%
Danville City	\$1,048.29	12.0	91.79%
Buena Vista City	\$1,029.09	11.0	92.54%
Petersburg City	\$1,014.63	10.0	93.28%
Henry County	\$995.14	9.0	94.03%
Smyth County	\$967.05	8.0	94.78%
Russell County	\$951.56	7.0	95.52%
Lunenburg County	\$950.07	6.0	96.27%
Dickenson County	\$925.18	5.0	97.01%
Scott County	\$890.07	4.0	97.76%
Wise County	\$886.55	3.0	98.51%
Greensville County	\$847.80	2.0	99.25%
Lee County	\$739.72	1.0	100.00%

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Table 8.1
Revenue Effort: Shenandoah County and the State at Large, 1997/1998-2007/2008

Fiscal Period	Shenandoah County		[B] Statewide Median Effort Level/2	Percentage Deviation of [A] from [B]
	[A] Effort Level	Rank Score/1		
1997/1998	0.6976	95.0	0.8043	-13.27%
1998/1999	0.9259	53.0	0.8279	11.84%
1999/2000	0.7222	100.0	0.8480	-14.83%
2000/2001	0.6955	113.0	0.8595	-19.08%
2001/2002	0.7226	103.0	0.8479	-14.78%
2002/2003	0.7284	106.0	0.8502	-14.33%
2003/2004	0.7495	97.5	0.8541	-12.25%
2004/2005	0.6214	123.0	0.8779	-29.22%
2005/2006	0.6200	120.0	0.9072	-31.66%
2006/2007	0.6204	118.0	0.8821	-29.67%
2007/2008	0.5775	124.0	0.8754	-34.03%

1

During any given period of the 1997/1998-2000/2001 time frame, jurisdictional rank scores varied from 1 (highest effort) to 135 (lowest effort) across Virginia's 95 counties and 40 independent cities, including Clifton Forge. With the reversion of the latter locality to town status on July 1st of 2001, the strongest and weakest effort values statewide carried rankings of 1 and 134, respectively, in each fiscal period from 2001/2002 through 2007/2008.

2

If 135 jurisdictional effort values are arranged hierarchically, the median is the 68th measure in the overall distribution. Given a scaled set of 134 effort statistics, the median falls halfway between the 67th and 68th values. In either circumstance, it denotes the midpoint of the numerically ordered data series.

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Table 8.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Emporia City	1.9892	1.0	100.00%
Covington City	1.8815	2.0	99.25%
Norfolk City	1.7693	3.0	98.51%
Franklin City	1.7598	4.0	97.76%
Sussex County	1.7509	5.0	97.01%
Lynchburg City	1.6784	6.0	96.27%
Portsmouth City	1.6659	7.0	95.52%
Richmond City	1.6637	8.0	94.78%
Hampton City	1.6570	9.0	94.03%
Petersburg City	1.6320	10.0	93.28%
Newport News City	1.6115	11.0	92.54%
Martinsville City	1.5640	12.0	91.79%
Roanoke City	1.5488	13.0	91.04%
Hopewell City	1.5163	14.0	90.30%
Galax City	1.4645	15.0	89.55%
Charlottesville City	1.4621	16.0	88.81%
Norton City	1.4491	17.0	88.06%
Bristol City	1.4473	18.0	87.31%
Salem City	1.4441	19.0	86.57%
Buena Vista City	1.4095	20.0	85.82%
Buchanan County	1.3591	21.0	85.07%
Colonial Heights City	1.3461	22.0	84.33%
Chesapeake City	1.3431	23.0	83.58%
Waynesboro City	1.3096	24.0	82.84%
Staunton City	1.2944	25.0	82.09%
Dickenson County	1.2579	26.0	81.34%
Fredericksburg City	1.2568	27.0	80.60%
Danville City	1.2473	28.0	79.85%
Manassas Park City	1.2446	29.0	79.10%
Williamsburg City	1.2424	30.0	78.36%
Alleghany County	1.2411	31.0	77.61%
Harrisonburg City	1.2045	32.0	76.87%
Manassas City	1.2040	33.0	76.12%
Radford City	1.1888	34.0	75.37%
Bedford City	1.1880	35.0	74.63%
Lexington City	1.1720	36.0	73.88%
Wise County	1.1637	37.0	73.13%
Virginia Beach City	1.1517	38.0	72.39%

Table 8.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Greensville County	1.1442	39.0	71.64%
Falls Church City	1.0785	40.0	70.90%
Suffolk City	1.0781	41.0	70.15%
Fairfax City	1.0660	42.0	69.40%
King and Queen County	1.0622	43.0	68.66%
Winchester City	1.0603	44.0	67.91%
Prince William County	1.0160	45.0	67.16%
Bland County	0.9957	46.0	66.42%
Alexandria City	0.9932	47.0	65.67%
Loudoun County	0.9931	48.0	64.93%
Roanoke County	0.9922	49.0	64.18%
Russell County	0.9855	50.0	63.43%
Charles City County	0.9841	51.0	62.69%
Arlington County	0.9803	52.0	61.94%
Poquoson City	0.9635	53.0	61.19%
Chesterfield County	0.9421	54.0	60.45%
Cumberland County	0.9368	55.0	59.70%
Henrico County	0.9326	56.0	58.96%
Fairfax County	0.9305	57.0	58.21%
James City County	0.9190	58.0	57.46%
Pulaski County	0.9159	59.0	56.72%
York County	0.9142	60.0	55.97%
Scott County	0.9056	61.0	55.22%
Carroll County	0.9052	62.0	54.48%
Smyth County	0.9033	63.0	53.73%
Wythe County	0.8980	64.0	52.99%
Greene County	0.8916	65.0	52.24%
Stafford County	0.8902	66.0	51.49%
Brunswick County	0.8848	67.0	50.75%
Rockbridge County	0.8709	68.0	50.00%
Prince George County	0.8661	69.0	49.25%
Amherst County	0.8555	70.0	48.51%
Dinwiddie County	0.8526	71.0	47.76%
Charlotte County	0.8520	72.0	47.01%
Surry County	0.8507	73.0	46.27%
Isle of Wight County	0.8397	74.0	45.52%
Gloucester County	0.8378	75.0	44.78%
Giles County	0.8299	76.0	44.03%

Table 8.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Tazewell County	0.8287	77.0	43.28%
King George County	0.8220	78.0	42.54%
Frederick County	0.8129	79.0	41.79%
Henry County	0.8079	80.0	41.04%
Southampton County	0.8064	81.0	40.30%
Rockingham County	0.8047	82.0	39.55%
Albemarle County	0.8020	83.0	38.81%
Campbell County	0.7998	84.0	38.06%
Spotsylvania County	0.7934	85.0	37.31%
Culpeper County	0.7835	86.0	36.57%
Hanover County	0.7825	87.0	35.82%
Grayson County	0.7765	88.0	35.07%
King William County	0.7737	89.0	34.33%
Prince Edward County	0.7662	90.0	33.58%
Warren County	0.7575	91.0	32.84%
Lunenburg County	0.7557	92.0	32.09%
Craig County	0.7550	93.0	31.34%
Essex County	0.7502	94.0	30.60%
Caroline County	0.7480	95.0	29.85%
Patrick County	0.7478	96.0	29.10%
Buckingham County	0.7454	97.0	28.36%
Mecklenburg County	0.7400	98.0	27.61%
Nottoway County	0.7382	99.0	26.87%
Nelson County	0.7348	100.0	26.12%
Richmond County	0.7326	101.0	25.37%
Botetourt County	0.7264	102.0	24.63%
Lee County	0.7243	103.0	23.88%
Powhatan County	0.7189	104.0	23.13%
New Kent County	0.7047	105.0	22.39%
Orange County	0.7046	106.0	21.64%
Augusta County	0.7043	107.0	20.90%
Appomattox County	0.7027	108.0	20.15%
Northampton County	0.7021	109.0	19.40%
Fauquier County	0.6981	110.0	18.66%
Bedford County	0.6914	111.0	17.91%
Montgomery County	0.6881	112.0	17.16%
Washington County	0.6864	113.0	16.42%
Amelia County	0.6850	114.0	15.67%

Table 8.2
Descending-Order Distribution
of
Revenue Effort by Locality, 2004/2005

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2004/2005	Rank Score	Cumulative Percentage of Jurisdictional Cases
Floyd County	0.6740	115.0	14.93%
Louisa County	0.6686	116.0	14.18%
Halifax County	0.6621	117.0	13.43%
Page County	0.6542	118.0	12.69%
Madison County	0.6493	119.0	11.94%
Mathews County	0.6486	120.0	11.19%
Westmoreland County	0.6404	121.0	10.45%
Franklin County	0.6233	122.0	9.70%
Shenandoah County	0.6214	123.0	8.96%
Pittsylvania County	0.6205	124.0	8.21%
Fluvanna County	0.6056	125.0	7.46%
Accomack County	0.6023	126.0	6.72%
Middlesex County	0.5963	127.0	5.97%
Highland County	0.5789	128.0	5.22%
Northumberland County	0.5434	129.0	4.48%
Bath County	0.5330	130.0	3.73%
Clarke County	0.5156	131.0	2.99%
Goochland County	0.5138	132.0	2.24%
Lancaster County	0.4887	133.0	1.49%
Rappahannock County	0.4742	134.0	0.75%

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Table 8.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Emporia City	2.3087	1.0	100.00%
Covington City	2.1389	2.0	99.25%
Norfolk City	1.8279	3.0	98.51%
Portsmouth City	1.7798	4.0	97.76%
Lynchburg City	1.7557	5.0	97.01%
Hampton City	1.7496	6.0	96.27%
Petersburg City	1.7365	7.0	95.52%
Franklin City	1.6767	8.0	94.78%
Buena Vista City	1.6594	9.0	94.03%
Newport News City	1.6560	10.0	93.28%
Sussex County	1.6427	11.0	92.54%
Galax City	1.5874	12.0	91.79%
Richmond City	1.5653	13.0	91.04%
Hopewell City	1.5637	14.0	90.30%
Roanoke City	1.5475	15.0	89.55%
Martinsville City	1.5280	16.0	88.81%
Salem City	1.4696	17.0	88.06%
Dickenson County	1.4589	18.0	87.31%
Charlottesville City	1.4253	19.0	86.57%
Buchanan County	1.4169	20.0	85.82%
Bristol City	1.4014	21.0	85.07%
Chesapeake City	1.3928	22.0	84.33%
Norton City	1.3742	23.0	83.58%
Danville City	1.3490	24.0	82.84%
Colonial Heights City	1.2931	25.0	82.09%
Manassas Park City	1.2812	26.0	81.34%
Staunton City	1.2800	27.0	80.60%
Harrisonburg City	1.2610	28.0	79.85%
Wise County	1.2608	29.0	79.10%
Alleghany County	1.2590	30.0	78.36%
Waynesboro City	1.2565	31.0	77.61%
Bedford City	1.2435	32.0	76.87%
Greensville County	1.2398	33.0	76.12%
Williamsburg City	1.1958	34.0	75.37%
Fredericksburg City	1.1675	35.0	74.63%
Manassas City	1.1659	36.0	73.88%
Winchester City	1.1499	37.0	73.13%
Falls Church City	1.1487	38.0	72.39%

Table 8.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Suffolk City	1.1383	39.0	71.64%
Lexington City	1.1327	40.0	70.90%
Fairfax City	1.1154	41.0	70.15%
Virginia Beach City	1.1067	42.0	69.40%
Russell County	1.1015	43.0	68.66%
King and Queen County	1.0774	44.0	67.91%
Radford City	1.0625	45.0	67.16%
Charles City County	1.0474	46.0	66.42%
Cumberland County	1.0352	47.0	65.67%
Alexandria City	1.0201	48.0	64.93%
Roanoke County	1.0177	49.0	64.18%
Arlington County	1.0157	50.0	63.43%
Loudoun County	0.9883	51.0	62.69%
Prince William County	0.9845	52.0	61.94%
Surry County	0.9731	53.0	61.19%
Carroll County	0.9678	54.0	60.45%
Pulaski County	0.9656	55.0	59.70%
Bland County	0.9648	56.0	58.96%
Prince George County	0.9622	57.0	58.21%
Chesterfield County	0.9580	58.0	57.46%
Charlotte County	0.9456	59.0	56.72%
Smyth County	0.9409	60.0	55.97%
Henrico County	0.9341	61.0	55.22%
York County	0.9326	62.0	54.48%
Dinwiddie County	0.9316	63.0	53.73%
Poquoson City	0.9263	64.0	52.99%
Wythe County	0.9198	65.0	52.24%
Fairfax County	0.9186	66.0	51.49%
James City County	0.9132	67.0	50.75%
Isle of Wight County	0.9012	68.0	50.00%
Greene County	0.8835	69.0	49.25%
Giles County	0.8731	70.0	48.51%
Lunenburg County	0.8684	71.0	47.76%
Henry County	0.8672	72.0	47.01%
Southampton County	0.8652	73.0	46.27%
Campbell County	0.8602	74.0	45.52%
Amherst County	0.8537	75.5	44.78%
Frederick County	0.8537	75.5	44.03%

Table 8.3
 Descending-Order Distribution
 of
 Revenue Effort by Locality, 2005/2006

Rank Scores
 1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Rockbridge County	0.8513	77.0	43.28%
Tazewell County	0.8498	78.0	42.54%
Prince Edward County	0.8482	79.0	41.79%
Stafford County	0.8362	80.0	41.04%
Brunswick County	0.8291	81.0	40.30%
King William County	0.8212	82.0	39.55%
Nottoway County	0.8167	83.0	38.81%
Hanover County	0.8099	84.0	38.06%
Spotsylvania County	0.8093	85.0	37.31%
Grayson County	0.7961	86.0	36.57%
Gloucester County	0.7927	87.0	35.82%
King George County	0.7914	88.0	35.07%
Albemarle County	0.7881	89.0	34.33%
Mecklenburg County	0.7826	90.0	33.58%
Scott County	0.7792	91.0	32.84%
Lee County	0.7770	92.0	32.09%
Culpeper County	0.7727	93.0	31.34%
Buckingham County	0.7645	94.0	30.60%
Halifax County	0.7536	95.0	29.85%
Caroline County	0.7509	96.0	29.10%
Rockingham County	0.7488	97.0	28.36%
Amelia County	0.7436	98.0	27.61%
Richmond County	0.7408	99.0	26.87%
Botetourt County	0.7403	100.0	26.12%
New Kent County	0.7362	101.0	25.37%
Appomattox County	0.7328	102.0	24.63%
Powhatan County	0.7323	103.0	23.88%
Louisa County	0.7291	104.0	23.13%
Essex County	0.7267	105.0	22.39%
Patrick County	0.7251	106.0	21.64%
Washington County	0.7180	107.0	20.90%
Craig County	0.7162	108.0	20.15%
Augusta County	0.7072	109.0	19.40%
Montgomery County	0.7047	110.0	18.66%
Bedford County	0.6903	111.0	17.91%
Orange County	0.6706	112.0	17.16%
Pittsylvania County	0.6613	113.0	16.42%
Fauquier County	0.6580	114.0	15.67%

Table 8.3
Descending-Order Distribution
of
Revenue Effort by Locality, 2005/2006

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2005/2006	Rank Score	Cumulative Percentage of Jurisdictional Cases
Accomack County	0.6479	115.0	14.93%
Franklin County	0.6435	116.0	14.18%
Warren County	0.6399	117.0	13.43%
Floyd County	0.6396	118.0	12.69%
Madison County	0.6240	119.0	11.94%
Shenandoah County	0.6200	120.0	11.19%
Highland County	0.6051	121.0	10.45%
Bath County	0.6043	122.0	9.70%
Northampton County	0.6032	123.0	8.96%
Mathews County	0.5998	124.0	8.21%
Nelson County	0.5992	125.0	7.46%
Fluvanna County	0.5915	126.0	6.72%
Page County	0.5760	127.0	5.97%
Goochland County	0.5451	128.0	5.22%
Westmoreland County	0.5266	129.0	4.48%
Middlesex County	0.5256	130.0	3.73%
Clarke County	0.5115	131.0	2.99%
Northumberland County	0.5092	132.0	2.24%
Rappahannock County	0.4764	133.0	1.49%
Lancaster County	0.4353	134.0	0.75%

Staff, Commission on Local Government

Table 8.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Covington City	2.1313	1.0	100.00%
Emporia City	2.0551	2.0	99.25%
Portsmouth City	1.8084	3.0	98.51%
Buena Vista City	1.6589	4.0	97.76%
Petersburg City	1.6555	5.0	97.01%
Hampton City	1.6532	6.0	96.27%
Norfolk City	1.6441	7.0	95.52%
Sussex County	1.6331	8.0	94.78%
Lynchburg City	1.6294	9.0	94.03%
Newport News City	1.6150	10.0	93.28%
Bristol City	1.6123	11.0	92.54%
Franklin City	1.5966	12.0	91.79%
Dickenson County	1.5873	13.0	91.04%
Galax City	1.5485	14.0	90.30%
Buchanan County	1.5431	15.0	89.55%
Roanoke City	1.5376	16.0	88.81%
Martinsville City	1.5143	17.0	88.06%
Hopewell City	1.4825	18.0	87.31%
Salem City	1.4495	19.0	86.57%
Richmond City	1.4082	20.0	85.82%
Norton City	1.3869	21.0	85.07%
Charlottesville City	1.3788	22.0	84.33%
Manassas Park City	1.3541	23.0	83.58%
Danville City	1.3441	24.0	82.84%
Chesapeake City	1.3319	25.0	82.09%
Colonial Heights City	1.3150	26.0	81.34%
Greensville County	1.2757	27.0	80.60%
Staunton City	1.2682	28.0	79.85%
Bedford City	1.2509	29.0	79.10%
Alleghany County	1.2452	30.0	78.36%
Harrisonburg City	1.2415	31.0	77.61%
Waynesboro City	1.2405	32.0	76.87%
Manassas City	1.2136	33.0	76.12%
Wise County	1.1890	34.0	75.37%
Winchester City	1.1781	35.0	74.63%
Falls Church City	1.1651	36.0	73.88%
Lexington City	1.1466	37.0	73.13%
Williamsburg City	1.1423	38.0	72.39%

Table 8.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Suffolk City	1.1414	39.0	71.64%
Arlington County	1.0924	40.0	70.90%
King and Queen County	1.0735	41.0	70.15%
Fredericksburg City	1.0697	42.0	69.40%
Alexandria City	1.0591	43.0	68.66%
Fairfax City	1.0549	44.0	67.91%
Loudoun County	1.0416	45.0	67.16%
Russell County	1.0259	46.0	66.42%
Roanoke County	1.0199	47.0	65.67%
Carroll County	1.0135	48.0	64.93%
Virginia Beach City	1.0079	49.0	64.18%
Prince William County	1.0032	50.0	63.43%
Radford City	0.9873	51.0	62.69%
Bland County	0.9808	52.0	61.94%
Fairfax County	0.9629	53.0	61.19%
Charlotte County	0.9496	54.0	60.45%
Henrico County	0.9436	55.0	59.70%
Chesterfield County	0.9330	56.0	58.96%
Scott County	0.9326	57.0	58.21%
York County	0.9317	58.0	57.46%
Smyth County	0.9134	59.0	56.72%
Charles City County	0.9106	60.0	55.97%
Prince George County	0.9099	61.0	55.22%
Surry County	0.9097	62.0	54.48%
Cumberland County	0.9081	63.0	53.73%
Prince Edward County	0.8998	64.0	52.99%
Dinwiddie County	0.8993	65.0	52.24%
Tazewell County	0.8911	66.0	51.49%
Giles County	0.8852	67.0	50.75%
James City County	0.8791	68.0	50.00%
Henry County	0.8790	69.0	49.25%
Wythe County	0.8661	70.0	48.51%
Stafford County	0.8549	71.0	47.76%
Rockbridge County	0.8539	72.0	47.01%
Amherst County	0.8517	73.0	46.27%
Greene County	0.8511	74.0	45.52%
Lunenburg County	0.8504	75.0	44.78%
Frederick County	0.8437	76.0	44.03%

Table 8.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Poquoson City	0.8317	77.0	43.28%
Campbell County	0.8264	78.0	42.54%
Patrick County	0.8190	79.0	41.79%
Brunswick County	0.8185	80.0	41.04%
Pulaski County	0.8080	81.0	40.30%
Hanover County	0.8052	82.0	39.55%
Nottoway County	0.8039	83.0	38.81%
Isle of Wight County	0.8019	84.0	38.06%
Halifax County	0.8016	85.0	37.31%
Southampton County	0.7906	86.0	36.57%
Lee County	0.7809	87.0	35.82%
King William County	0.7796	88.0	35.07%
Botetourt County	0.7767	89.0	34.33%
Culpeper County	0.7739	90.0	33.58%
New Kent County	0.7686	91.0	32.84%
Louisa County	0.7634	92.0	32.09%
Spotsylvania County	0.7567	93.0	31.34%
Appomattox County	0.7532	94.0	30.60%
King George County	0.7460	95.0	29.85%
Albemarle County	0.7437	96.0	29.10%
Amelia County	0.7421	97.0	28.36%
Powhatan County	0.7392	98.0	27.61%
Gloucester County	0.7375	99.0	26.87%
Essex County	0.7367	100.0	26.12%
Buckingham County	0.7317	101.0	25.37%
Warren County	0.7296	102.0	24.63%
Washington County	0.7146	103.0	23.88%
Bedford County	0.7113	104.0	23.13%
Rockingham County	0.7106	105.0	22.39%
Caroline County	0.7067	106.0	21.64%
Augusta County	0.7013	107.0	20.90%
Fauquier County	0.6981	108.0	20.15%
Montgomery County	0.6972	109.0	19.40%
Richmond County	0.6957	110.0	18.66%
Craig County	0.6838	111.0	17.91%
Northampton County	0.6823	112.0	17.16%
Page County	0.6634	113.0	16.42%
Pittsylvania County	0.6552	114.0	15.67%

Table 8.4
Descending-Order Distribution
of
Revenue Effort by Locality, 2006/2007

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2006/2007	Rank Score	Cumulative Percentage of Jurisdictional Cases
Floyd County	0.6371	115.0	14.93%
Grayson County	0.6359	116.0	14.18%
Fluvanna County	0.6335	117.0	13.43%
Shenandoah County	0.6204	118.0	12.69%
Mecklenburg County	0.6176	119.0	11.94%
Orange County	0.6133	120.0	11.19%
Franklin County	0.6126	121.0	10.45%
Mathews County	0.5855	122.0	9.70%
Accomack County	0.5838	123.0	8.96%
Westmoreland County	0.5837	124.0	8.21%
Clarke County	0.5570	125.0	7.46%
Madison County	0.5559	126.0	6.72%
Rappahannock County	0.5524	127.0	5.97%
Highland County	0.5442	128.0	5.22%
Nelson County	0.5422	129.0	4.48%
Bath County	0.5357	130.0	3.73%
Goochland County	0.5091	131.0	2.99%
Middlesex County	0.5063	132.0	2.24%
Northumberland County	0.4843	133.0	1.49%
Lancaster County	0.4275	134.0	0.75%

Staff, Commission on Local Government

Table 8.5
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Emporia City	2.0737	1.0	100.00%
Covington City	2.0423	2.0	99.25%
Bristol City	1.7001	3.0	98.51%
Petersburg City	1.6443	4.0	97.76%
Portsmouth City	1.6198	5.0	97.01%
Norfolk City	1.6123	6.0	96.27%
Dickenson County	1.6047	7.0	95.52%
Hampton City	1.5944	8.0	94.78%
Newport News City	1.5908	9.0	94.03%
Franklin City	1.5679	10.0	93.28%
Lynchburg City	1.5499	11.0	92.54%
Buena Vista City	1.5334	12.0	91.79%
Roanoke City	1.5155	13.0	91.04%
Galax City	1.4917	14.0	90.30%
Martinsville City	1.4910	15.0	89.55%
Manassas Park City	1.4747	16.0	88.81%
Richmond City	1.4698	17.0	88.06%
Hopewell City	1.4595	18.0	87.31%
Salem City	1.4489	19.0	86.57%
Norton City	1.4180	20.0	85.82%
Sussex County	1.4113	21.0	85.07%
Buchanan County	1.3731	22.0	84.33%
Charlottesville City	1.3580	23.0	83.58%
Danville City	1.3274	24.0	82.84%
Harrisonburg City	1.3132	25.0	82.09%
Alleghany County	1.3091	26.0	81.34%
Colonial Heights City	1.3072	27.0	80.60%
Staunton City	1.3001	28.0	79.85%
Manassas City	1.2774	29.0	79.10%
Chesapeake City	1.2650	30.0	78.36%
Winchester City	1.2580	31.0	77.61%
Waynesboro City	1.2343	32.0	76.87%
Bedford City	1.2134	33.0	76.12%
Suffolk City	1.1784	34.0	75.37%
Falls Church City	1.1640	35.0	74.63%
Greensville County	1.1585	36.0	73.88%
Williamsburg City	1.1584	37.0	73.13%
Wise County	1.1420	38.0	72.39%

Table 8.5
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Lexington City	1.1347	39.0	71.64%
Fredericksburg City	1.1230	40.0	70.90%
Fairfax City	1.0944	41.0	70.15%
Loudoun County	1.0885	42.0	69.40%
Arlington County	1.0729	43.0	68.66%
Virginia Beach City	1.0663	44.0	67.91%
King and Queen County	1.0503	45.0	67.16%
Alexandria City	1.0276	46.0	66.42%
Prince William County	1.0197	47.0	65.67%
Russell County	1.0052	48.0	64.93%
Roanoke County	0.9988	49.0	64.18%
Fairfax County	0.9533	50.0	63.43%
Carroll County	0.9489	51.0	62.69%
Henrico County	0.9467	52.0	61.94%
Chesterfield County	0.9329	53.0	61.19%
Charles City County	0.9301	54.0	60.45%
York County	0.9271	55.0	59.70%
Tazewell County	0.9222	56.0	58.96%
Poquoson City	0.9221	57.0	58.21%
Smyth County	0.9140	58.0	57.46%
Pulaski County	0.9127	59.0	56.72%
Scott County	0.9113	60.0	55.97%
Bland County	0.9104	61.5	55.22%
Prince George County	0.9104	61.5	54.48%
Stafford County	0.9098	63.0	53.73%
Surry County	0.9076	64.0	52.99%
Radford City	0.9025	65.0	52.24%
Cumberland County	0.8965	66.0	51.49%
James City County	0.8964	67.0	50.75%
Lunenburg County	0.8544	68.0	50.00%
Dinwiddie County	0.8457	69.0	49.25%
Greene County	0.8397	70.0	48.51%
Charlotte County	0.8280	71.0	47.76%
Amherst County	0.8266	72.0	47.01%
Frederick County	0.8264	73.0	46.27%
Henry County	0.8239	74.0	45.52%
Hanover County	0.8223	75.0	44.78%
Giles County	0.8219	76.0	44.03%

Table 8.5
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Rockbridge County	0.8191	77.0	43.28%
Wythe County	0.8158	78.0	42.54%
Halifax County	0.8146	79.0	41.79%
Prince Edward County	0.8128	80.0	41.04%
King George County	0.8095	81.0	40.30%
Isle of Wight County	0.8012	82.0	39.55%
Brunswick County	0.7981	83.0	38.81%
Campbell County	0.7947	84.0	38.06%
King William County	0.7907	85.0	37.31%
Spotsylvania County	0.7882	86.0	36.57%
Southampton County	0.7664	87.0	35.82%
Buckingham County	0.7534	88.0	35.07%
Albemarle County	0.7459	89.0	34.33%
Louisa County	0.7442	90.0	33.58%
Nottoway County	0.7422	91.0	32.84%
Fauquier County	0.7295	92.0	32.09%
New Kent County	0.7292	93.0	31.34%
Powhatan County	0.7285	94.0	30.60%
Patrick County	0.7283	95.0	29.85%
Appomattox County	0.7249	96.5	29.10%
Lee County	0.7249	96.5	28.36%
Gloucester County	0.7232	98.0	27.61%
Culpeper County	0.7219	99.0	26.87%
Montgomery County	0.7154	100.0	26.12%
Washington County	0.7128	101.0	25.37%
Caroline County	0.7103	102.0	24.63%
Botetourt County	0.7094	103.0	23.88%
Rockingham County	0.7083	104.0	23.13%
Page County	0.6929	105.0	22.39%
Richmond County	0.6793	106.0	21.64%
Augusta County	0.6740	107.0	20.90%
Craig County	0.6658	108.0	20.15%
Mecklenburg County	0.6601	109.0	19.40%
Warren County	0.6516	110.0	18.66%
Orange County	0.6480	111.0	17.91%
Essex County	0.6463	112.0	17.16%
Fluvanna County	0.6424	113.0	16.42%
Northampton County	0.6347	114.0	15.67%

Table 8.5
Descending-Order Distribution
of
Revenue Effort by Locality, 2007/2008

Rank Scores
1.0=Highest Effort 134.0=Lowest Effort

Locality	Revenue Effort, 2007/2008	Rank Score	Cumulative Percentage of Jurisdictional Cases
Amelia County	0.6281	115.0	14.93%
Pittsylvania County	0.6220	116.0	14.18%
Bedford County	0.6211	117.0	13.43%
Floyd County	0.6052	118.0	12.69%
Clarke County	0.6011	119.0	11.94%
Grayson County	0.5961	120.0	11.19%
Nelson County	0.5928	121.0	10.45%
Westmoreland County	0.5870	122.0	9.70%
Accomack County	0.5830	123.0	8.96%
Shenandoah County	0.5775	124.0	8.21%
Franklin County	0.5720	125.0	7.46%
Rappahannock County	0.5636	126.0	6.72%
Highland County	0.5571	127.0	5.97%
Mathews County	0.5566	128.0	5.22%
Madison County	0.5247	129.0	4.48%
Middlesex County	0.4887	130.0	3.73%
Goochland County	0.4689	131.0	2.99%
Bath County	0.4583	132.0	2.24%
Northumberland County	0.4535	133.0	1.49%
Lancaster County	0.4234	134.0	0.75%

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Table 9.1
Composite Fiscal Stress Index: Shenandoah County Profile
1997/1998-2007/2008

Fiscal Period	CLG Composite Fiscal Stress		
	Index Score	Rank Score/1	Classification/2
1997/1998	162.59	84.0	Below Average Stress
1998/1999	165.69	62.0	Above Average Stress
1999/2000	162.33	89.0	Below Average Stress
2000/2001	161.59	89.0	Below Average Stress
2001/2002	162.38	84.5	Below Average Stress
2002/2003	162.32	86.0	Below Average Stress
2003/2004	163.11	81.0	Below Average Stress
2004/2005	158.74	94.0	Below Average Stress
2005/2006	158.78	95.0	Below Average Stress
2006/2007	159.07	94.0	Below Average Stress
2007/2008	159.15	94.0	Below Average Stress

1

During any given period of the 1997/1998-2000/2001 time frame, jurisdictional rankings varied from 1 (highest index score) to 135 (lowest index score) across Virginia's 95 counties and 40 independent cities, including Clifton Forge. With the reversion of the latter locality to town status on July 1st of 2001, the strongest and weakest index values statewide carried rank scores of 1 and 134, respectively, in each fiscal period from 2001/2002 through 2007/2008.

2

Under the CLG's measurement methodology, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. It should be noted that the mean has a uniform magnitude (165.00) across all fiscal periods.

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Table 9.2
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Emporia City	189.33	1.0	High Stress	100.00%
Covington City	185.35	2.0	High Stress	99.25%
Norfolk City	185.13	3.0	High Stress	98.51%
Franklin City	185.00	4.0	High Stress	97.76%
Petersburg City	184.78	5.0	High Stress	97.01%
Sussex County	184.55	6.0	High Stress	96.27%
Martinsville City	183.86	7.0	High Stress	95.52%
Portsmouth City	183.37	8.0	High Stress	94.78%
Lynchburg City	181.80	9.0	High Stress	94.03%
Hampton City	180.97	10.0	High Stress	93.28%
Newport News City	180.63	11.0	High Stress	92.54%
Galax City	180.49	12.0	High Stress	91.79%
Hopewell City	179.99	13.0	High Stress	91.04%
Richmond City	179.57	14.0	High Stress	90.30%
Danville City	179.43	15.0	High Stress	89.55%
Norton City	179.24	16.0	High Stress	88.81%
Roanoke City	179.00	17.0	High Stress	88.06%
Bristol City	178.51	18.0	High Stress	87.31%
Buchanan County	178.13	19.0	High Stress	86.57%
Buena Vista City	178.04	20.0	High Stress	85.82%
Dickenson County	177.77	21.0	High Stress	85.07%
Radford City	177.56	22.0	High Stress	84.33%
Wise County	176.24	23.0	Above Average Stress	83.58%
Greensville County	176.11	24.0	Above Average Stress	82.84%
Bedford City	175.34	25.0	Above Average Stress	82.09%
Harrisonburg City	175.14	26.0	Above Average Stress	81.34%
Staunton City	174.69	27.0	Above Average Stress	80.60%
Waynesboro City	174.58	28.0	Above Average Stress	79.85%
Lexington City	174.12	29.0	Above Average Stress	79.10%
Charlottesville City	173.80	30.0	Above Average Stress	78.36%
Russell County	173.63	31.0	Above Average Stress	77.61%
Alleghany County	173.54	32.0	Above Average Stress	76.87%
Salem City	173.41	33.0	Above Average Stress	76.12%
Lee County	173.10	34.0	Above Average Stress	75.37%
Smyth County	172.23	35.0	Above Average Stress	74.63%
Brunswick County	172.18	36.0	Above Average Stress	73.88%
Charlotte County	172.07	37.0	Above Average Stress	73.13%
Henry County	171.75	38.0	Above Average Stress	72.39%

Table 9.2
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Scott County	171.73	39.0	Above Average Stress	71.64%
Bland County	171.39	40.0	Above Average Stress	70.90%
Carroll County	171.08	41.0	Above Average Stress	70.15%
Lunenburg County	170.68	42.0	Above Average Stress	69.40%
Cumberland County	170.61	43.0	Above Average Stress	68.66%
Prince Edward County	170.45	44.0	Above Average Stress	67.91%
Tazewell County	170.44	45.0	Above Average Stress	67.16%
Nottoway County	170.39	46.0	Above Average Stress	66.42%
Grayson County	170.34	47.0	Above Average Stress	65.67%
Patrick County	170.01	48.0	Above Average Stress	64.93%
Colonial Heights City	169.65	49.0	Above Average Stress	64.18%
Wythe County	169.49	50.0	Above Average Stress	63.43%
Mecklenburg County	169.38	51.5	Above Average Stress	62.69%
Pulaski County	169.38	51.5	Above Average Stress	61.94%
Chesapeake City	169.11	53.0	Above Average Stress	61.19%
Buckingham County	168.86	54.0	Above Average Stress	60.45%
Williamsburg City	168.05	55.0	Above Average Stress	59.70%
Giles County	167.93	56.0	Above Average Stress	58.96%
King and Queen County	167.87	57.0	Above Average Stress	58.21%
Amherst County	167.84	58.0	Above Average Stress	57.46%
Richmond County	166.93	59.0	Above Average Stress	56.72%
Virginia Beach City	166.74	60.0	Above Average Stress	55.97%
Campbell County	166.69	61.0	Above Average Stress	55.22%
Suffolk City	166.65	62.0	Above Average Stress	54.48%
Appomattox County	166.36	63.0	Above Average Stress	53.73%
Halifax County	166.33	64.0	Above Average Stress	52.99%
Pittsylvania County	166.18	65.0	Above Average Stress	52.24%
Montgomery County	166.13	66.0	Above Average Stress	51.49%
Southampton County	165.79	67.0	Above Average Stress	50.75%
Page County	165.42	68.0	Above Average Stress	50.00%
Accomack County	165.18	69.0	Above Average Stress	49.25%
Washington County	165.15	70.0	Above Average Stress	48.51%
Craig County	165.04	71.0	Above Average Stress	47.76%
Charles City County	164.995	72.0	Below Average Stress	47.01%
Dinwiddie County	164.56	73.0	Below Average Stress	46.27%
Winchester City	164.47	74.0	Below Average Stress	45.52%
Floyd County	164.46	75.0	Below Average Stress	44.78%
Essex County	164.08	76.0	Below Average Stress	44.03%

Table 9.2
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Rockbridge County	164.00	77.0	Below Average Stress	43.28%
Fredericksburg City	163.98	78.0	Below Average Stress	42.54%
Northampton County	163.93	79.0	Below Average Stress	41.79%
Rockingham County	163.87	80.0	Below Average Stress	41.04%
Prince George County	163.79	81.0	Below Average Stress	40.30%
Manassas Park City	163.41	82.0	Below Average Stress	39.55%
Gloucester County	162.47	83.0	Below Average Stress	38.81%
Greene County	162.38	84.0	Below Average Stress	38.06%
Roanoke County	162.31	85.0	Below Average Stress	37.31%
Westmoreland County	162.09	86.0	Below Average Stress	36.57%
Amelia County	161.48	87.0	Below Average Stress	35.82%
Franklin County	161.34	88.0	Below Average Stress	35.07%
Manassas City	160.94	89.0	Below Average Stress	34.33%
Augusta County	160.48	90.0	Below Average Stress	33.58%
Nelson County	160.27	91.0	Below Average Stress	32.84%
Caroline County	160.09	92.0	Below Average Stress	32.09%
Isle of Wight County	159.30	93.0	Below Average Stress	31.34%
Shenandoah County	158.74	94.0	Below Average Stress	30.60%
Bedford County	158.72	95.0	Below Average Stress	29.85%
Henrico County	158.51	96.0	Below Average Stress	29.10%
Madison County	158.44	97.0	Below Average Stress	28.36%
King William County	158.22	98.0	Below Average Stress	27.61%
Mathews County	158.17	99.0	Below Average Stress	26.87%
Highland County	157.59	100.0	Below Average Stress	26.12%
Orange County	157.43	101.0	Below Average Stress	25.37%
Warren County	157.12	102.0	Below Average Stress	24.63%
Middlesex County	156.84	103.0	Below Average Stress	23.88%
Chesterfield County	156.63	104.0	Below Average Stress	23.13%
York County	156.47	105.0	Below Average Stress	22.39%
Botetourt County	156.42	106.5	Below Average Stress	21.64%
Culpeper County	156.42	106.5	Below Average Stress	20.90%
Northumberland County	156.41	108.0	Below Average Stress	20.15%
Fluvanna County	156.20	109.0	Below Average Stress	19.40%
Frederick County	155.79	110.0	Below Average Stress	18.66%
Poquoson City	155.65	111.0	Below Average Stress	17.91%
Surry County	154.98	112.0	Below Average Stress	17.16%
James City County	154.67	113.0	Below Average Stress	16.42%
Lancaster County	154.25	114.0	Below Average Stress	15.67%

Table 9.2
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2004/2005*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2004/2005	CLG Fiscal Stress Rank Score, 2004/2005	CLG Fiscal Stress Classification, 2004/2005	Cumulative Percentage of Jurisdictional Cases
Louisa County	153.83	115.0	Below Average Stress	14.93%
Prince William County	153.04	116.0	Low Stress	14.18%
Albemarle County	152.94	117.0	Low Stress	13.43%
Spotsylvania County	152.90	118.0	Low Stress	12.69%
King George County	151.80	119.0	Low Stress	11.94%
Powhatan County	151.13	120.0	Low Stress	11.19%
New Kent County	150.89	121.0	Low Stress	10.45%
Stafford County	150.68	122.0	Low Stress	9.70%
Hanover County	150.14	123.0	Low Stress	8.96%
Fairfax City	145.50	124.0	Low Stress	8.21%
Alexandria City	145.15	125.0	Low Stress	7.46%
Clarke County	144.62	126.0	Low Stress	6.72%
Fauquier County	140.97	127.0	Low Stress	5.97%
Arlington County	140.83	128.0	Low Stress	5.22%
Rappahannock County	140.80	129.0	Low Stress	4.48%
Fairfax County	140.56	130.0	Low Stress	3.73%
Bath County	138.86	131.0	Low Stress	2.99%
Goochland County	136.73	132.0	Low Stress	2.24%
Falls Church City	134.58	133.0	Low Stress	1.49%
Loudoun County	134.01	134.0	Low Stress	0.75%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2004/2005 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.40 (one standard deviation below the mean), 165.00 (the mean), and 176.60 (one standard deviation above the mean).

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Table 9.3
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Emporia City	193.09	1.0	High Stress	100.00%
Covington City	188.57	2.0	High Stress	99.25%
Petersburg City	185.96	3.0	High Stress	98.51%
Norfolk City	185.04	4.0	High Stress	97.76%
Portsmouth City	183.96	5.0	High Stress	97.01%
Hampton City	183.83	6.0	High Stress	96.27%
Martinsville City	182.75	7.0	High Stress	95.52%
Buena Vista City	182.42	8.0	High Stress	94.78%
Franklin City	182.27	9.0	High Stress	94.03%
Galax City	182.03	10.0	High Stress	93.28%
Lynchburg City	181.89	11.0	High Stress	92.54%
Sussex County	181.77	12.0	High Stress	91.79%
Danville City	181.00	13.0	High Stress	91.04%
Dickenson County	180.90	14.0	High Stress	90.30%
Hopewell City	180.39	15.0	High Stress	89.55%
Newport News City	180.23	16.0	High Stress	88.81%
Roanoke City	178.80	17.0	High Stress	88.06%
Greensville County	178.12	18.0	High Stress	87.31%
Buchanan County	177.99	19.0	High Stress	86.57%
Wise County	177.72	20.0	High Stress	85.82%
Richmond City	177.01	21.0	High Stress	85.07%
Norton City	176.66	22.0	Above Average Stress	84.33%
Harrisonburg City	176.20	23.0	Above Average Stress	83.58%
Bristol City	175.92	24.0	Above Average Stress	82.84%
Russell County	175.45	25.0	Above Average Stress	82.09%
Bedford City	175.40	26.0	Above Average Stress	81.34%
Radford City	174.81	27.0	Above Average Stress	80.60%
Lee County	174.17	28.0	Above Average Stress	79.85%
Alleghany County	173.99	29.5	Above Average Stress	79.10%
Charlotte County	173.99	29.5	Above Average Stress	78.36%
Lunenburg County	173.47	31.0	Above Average Stress	77.61%
Staunton City	173.32	32.0	Above Average Stress	76.87%
Salem City	173.20	33.0	Above Average Stress	76.12%
Smyth County	173.15	34.0	Above Average Stress	75.37%
Henry County	172.97	35.0	Above Average Stress	74.63%
Carroll County	172.79	36.0	Above Average Stress	73.88%
Waynesboro City	172.54	37.0	Above Average Stress	73.13%
Cumberland County	172.39	38.0	Above Average Stress	72.39%

Table 9.3
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Charlottesville City	172.33	39.0	Above Average Stress	71.64%
Brunswick County	171.60	40.0	Above Average Stress	70.90%
Prince Edward County	171.54	41.0	Above Average Stress	70.15%
Lexington City	171.45	42.0	Above Average Stress	69.40%
Nottoway County	171.35	43.0	Above Average Stress	68.66%
Grayson County	171.12	44.0	Above Average Stress	67.91%
Tazewell County	170.85	45.0	Above Average Stress	67.16%
Bland County	170.36	46.0	Above Average Stress	66.42%
Scott County	170.32	47.0	Above Average Stress	65.67%
Pulaski County	169.95	48.0	Above Average Stress	64.93%
Wythe County	169.84	49.0	Above Average Stress	64.18%
Mecklenburg County	169.79	50.0	Above Average Stress	63.43%
Patrick County	169.70	51.0	Above Average Stress	62.69%
Buckingham County	169.55	52.0	Above Average Stress	61.94%
Chesapeake City	169.22	53.0	Above Average Stress	61.19%
Halifax County	168.92	54.0	Above Average Stress	60.45%
King and Queen County	168.60	55.0	Above Average Stress	59.70%
Giles County	168.40	56.0	Above Average Stress	58.96%
Campbell County	168.14	57.0	Above Average Stress	58.21%
Amherst County	168.11	58.0	Above Average Stress	57.46%
Colonial Heights City	167.68	59.0	Above Average Stress	56.72%
Appomattox County	167.67	60.0	Above Average Stress	55.97%
Pittsylvania County	167.66	61.0	Above Average Stress	55.22%
Southampton County	167.08	62.0	Above Average Stress	54.48%
Suffolk City	166.94	63.0	Above Average Stress	53.73%
Accomack County	166.55	64.0	Above Average Stress	52.99%
Charles City County	166.37	65.0	Above Average Stress	52.24%
Montgomery County	166.24	66.0	Above Average Stress	51.49%
Dinwiddie County	166.13	67.5	Above Average Stress	50.75%
Richmond County	166.13	67.5	Above Average Stress	50.00%
Winchester City	165.67	69.0	Above Average Stress	49.25%
Williamsburg City	165.46	70.0	Above Average Stress	48.51%
Manassas Park City	165.34	71.0	Above Average Stress	47.76%
Washington County	165.19	72.0	Above Average Stress	47.01%
Craig County	164.90	73.0	Below Average Stress	46.27%
Virginia Beach City	164.79	74.0	Below Average Stress	45.52%
Prince George County	164.72	75.0	Below Average Stress	44.78%
Page County	163.69	76.0	Below Average Stress	44.03%

Table 9.3
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Floyd County	163.67	77.0	Below Average Stress	43.28%
Amelia County	163.59	78.0	Below Average Stress	42.54%
Essex County	163.47	79.0	Below Average Stress	41.79%
Rockbridge County	163.22	80.0	Below Average Stress	41.04%
Rockingham County	163.00	81.0	Below Average Stress	40.30%
Roanoke County	162.66	82.0	Below Average Stress	39.55%
Greene County	162.50	83.0	Below Average Stress	38.81%
Fredericksburg City	162.14	84.0	Below Average Stress	38.06%
Franklin County	161.99	85.0	Below Average Stress	37.31%
Gloucester County	160.94	86.0	Below Average Stress	36.57%
Northampton County	160.73	87.0	Below Average Stress	35.82%
Augusta County	160.64	88.0	Below Average Stress	35.07%
Isle of Wight County	160.03	89.0	Below Average Stress	34.33%
Manassas City	159.85	90.0	Below Average Stress	33.58%
Caroline County	159.81	91.0	Below Average Stress	32.84%
King William County	159.48	92.0	Below Average Stress	32.09%
Surry County	159.21	93.0	Below Average Stress	31.34%
Henrico County	158.88	94.0	Below Average Stress	30.60%
Shenandoah County	158.78	95.0	Below Average Stress	29.85%
Bedford County	158.62	96.0	Below Average Stress	29.10%
Westmoreland County	157.79	97.0	Below Average Stress	28.36%
Chesterfield County	157.53	98.0	Below Average Stress	27.61%
Botetourt County	157.46	99.0	Below Average Stress	26.87%
Frederick County	157.05	100.0	Below Average Stress	26.12%
Madison County	156.81	101.0	Below Average Stress	25.37%
Highland County	156.75	102.0	Below Average Stress	24.63%
Culpeper County	156.66	103.0	Below Average Stress	23.88%
Nelson County	156.09	104.0	Below Average Stress	23.13%
York County	155.72	105.0	Below Average Stress	22.39%
Orange County	155.47	106.0	Below Average Stress	21.64%
Fluvanna County	155.10	107.0	Below Average Stress	20.90%
Louisa County	155.02	108.0	Below Average Stress	20.15%
Warren County	154.86	109.0	Below Average Stress	19.40%
Mathews County	154.70	110.0	Below Average Stress	18.66%
Poquoson City	153.88	111.0	Below Average Stress	17.91%
Spotsylvania County	153.78	112.0	Below Average Stress	17.16%
Northumberland County	153.68	113.0	Below Average Stress	16.42%
Prince William County	153.16	114.0	Below Average Stress	15.67%

Table 9.3
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2005/2006*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2005/2006	CLG Fiscal Stress Rank Score, 2005/2006	CLG Fiscal Stress Classification, 2005/2006	Cumulative Percentage of Jurisdictional Cases
Middlesex County	152.80	115.0	Low Stress	14.93%
New Kent County	152.77	116.0	Low Stress	14.18%
James City County	151.80	117.0	Low Stress	13.43%
Powhatan County	151.47	118.0	Low Stress	12.69%
Albemarle County	151.31	119.0	Low Stress	11.94%
King George County	151.22	120.0	Low Stress	11.19%
Hanover County	150.83	121.0	Low Stress	10.45%
Lancaster County	150.63	122.0	Low Stress	9.70%
Stafford County	150.22	123.0	Low Stress	8.96%
Fairfax City	146.07	124.0	Low Stress	8.21%
Alexandria City	144.82	125.0	Low Stress	7.46%
Clarke County	144.44	126.0	Low Stress	6.72%
Bath County	142.44	127.0	Low Stress	5.97%
Arlington County	141.26	128.0	Low Stress	5.22%
Fauquier County	139.57	129.0	Low Stress	4.48%
Fairfax County	139.47	130.0	Low Stress	3.73%
Rappahannock County	139.39	131.0	Low Stress	2.99%
Goochland County	138.48	132.0	Low Stress	2.24%
Falls Church City	136.24	133.0	Low Stress	1.49%
Loudoun County	134.56	134.0	Low Stress	0.75%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2005/2006 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.15 (one standard deviation below the mean), 165.00 (the mean), and 176.85 (one standard deviation above the mean).

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Table 9.4
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Covington City	190.44	1.0	High Stress	100.00%
Emporia City	189.89	2.0	High Stress	99.25%
Petersburg City	185.70	3.0	High Stress	98.51%
Portsmouth City	185.29	4.0	High Stress	97.76%
Buena Vista City	183.64	5.0	High Stress	97.01%
Martinsville City	183.37	6.0	High Stress	96.27%
Dickenson County	183.08	7.0	High Stress	95.52%
Norfolk City	182.69	8.0	High Stress	94.78%
Sussex County	182.17	9.0	High Stress	94.03%
Galax City	182.13	10.0	High Stress	93.28%
Danville City	181.85	11.0	High Stress	92.54%
Franklin City	181.58	12.0	High Stress	91.79%
Lynchburg City	180.64	13.0	High Stress	91.04%
Hampton City	180.33	14.0	High Stress	90.30%
Buchanan County	180.27	15.0	High Stress	89.55%
Bristol City	180.11	16.0	High Stress	88.81%
Newport News City	179.95	17.0	High Stress	88.06%
Hopewell City	179.83	18.0	High Stress	87.31%
Roanoke City	179.48	19.0	High Stress	86.57%
Greensville County	179.24	20.0	High Stress	85.82%
Norton City	178.08	21.0	High Stress	85.07%
Wise County	177.51	22.0	High Stress	84.33%
Harrisonburg City	176.24	23.0	Above Average Stress	83.58%
Bedford City	175.91	24.0	Above Average Stress	82.84%
Russell County	175.20	25.0	Above Average Stress	82.09%
Charlotte County	174.78	26.0	Above Average Stress	81.34%
Lee County	174.60	27.0	Above Average Stress	80.60%
Richmond City	174.38	28.0	Above Average Stress	79.85%
Alleghany County	174.26	29.0	Above Average Stress	79.10%
Carroll County	174.00	30.0	Above Average Stress	78.36%
Henry County	173.79	31.0	Above Average Stress	77.61%
Salem City	173.75	32.0	Above Average Stress	76.87%
Smyth County	173.53	33.0	Above Average Stress	76.12%
Lunenburg County	173.28	34.0	Above Average Stress	75.37%
Radford City	173.12	35.0	Above Average Stress	74.63%
Scott County	172.95	36.0	Above Average Stress	73.88%
Waynesboro City	172.94	37.0	Above Average Stress	73.13%
Staunton City	172.67	38.0	Above Average Stress	72.39%

Table 9.4
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Prince Edward County	172.30	39.0	Above Average Stress	71.64%
Charlottesville City	172.20	40.0	Above Average Stress	70.90%
Patrick County	172.12	41.0	Above Average Stress	70.15%
Bland County	171.87	42.0	Above Average Stress	69.40%
Lexington City	171.77	43.0	Above Average Stress	68.66%
Brunswick County	171.55	44.0	Above Average Stress	67.91%
Tazewell County	171.24	45.0	Above Average Stress	67.16%
Nottoway County	170.99	46.0	Above Average Stress	66.42%
Halifax County	170.43	47.0	Above Average Stress	65.67%
Cumberland County	170.09	48.0	Above Average Stress	64.93%
Giles County	169.46	49.0	Above Average Stress	64.18%
Wythe County	169.27	50.0	Above Average Stress	63.43%
Buckingham County	168.88	51.0	Above Average Stress	62.69%
Amherst County	168.65	52.0	Above Average Stress	61.94%
Colonial Heights City	168.60	53.0	Above Average Stress	61.19%
Chesapeake City	168.51	54.0	Above Average Stress	60.45%
Manassas Park City	168.29	55.0	Above Average Stress	59.70%
Appomattox County	168.19	56.0	Above Average Stress	58.96%
Campbell County	168.12	57.0	Above Average Stress	58.21%
Pulaski County	167.94	58.0	Above Average Stress	57.46%
Pittsylvania County	167.86	59.0	Above Average Stress	56.72%
Grayson County	167.76	60.5	Above Average Stress	55.97%
King and Queen County	167.76	60.5	Above Average Stress	55.22%
Mecklenburg County	167.20	62.0	Above Average Stress	54.48%
Winchester City	166.51	63.0	Above Average Stress	53.73%
Suffolk City	166.48	64.0	Above Average Stress	52.99%
Dinwiddie County	166.14	65.0	Above Average Stress	52.24%
Montgomery County	166.10	66.0	Above Average Stress	51.49%
Washington County	166.03	67.0	Above Average Stress	50.75%
Accomack County	165.61	68.0	Above Average Stress	50.00%
Richmond County	165.31	69.0	Above Average Stress	49.25%
Page County	165.20	70.0	Above Average Stress	48.51%
Southampton County	165.16	71.0	Above Average Stress	47.76%
Charles City County	165.07	72.0	Above Average Stress	47.01%
Craig County	164.70	73.0	Below Average Stress	46.27%
Prince George County	164.27	74.0	Below Average Stress	45.52%
Rockbridge County	164.06	75.0	Below Average Stress	44.78%
Williamsburg City	163.98	76.0	Below Average Stress	44.03%

Table 9.4
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Floyd County	163.86	77.0	Below Average Stress	43.28%
Northampton County	163.73	78.0	Below Average Stress	42.54%
Roanoke County	163.15	79.0	Below Average Stress	41.79%
Amelia County	163.13	80.0	Below Average Stress	41.04%
Virginia Beach City	163.00	81.0	Below Average Stress	40.30%
Essex County	162.83	82.0	Below Average Stress	39.55%
Manassas City	162.73	83.0	Below Average Stress	38.81%
Franklin County	162.22	84.0	Below Average Stress	38.06%
Rockingham County	162.19	85.0	Below Average Stress	37.31%
Greene County	161.53	86.0	Below Average Stress	36.57%
Augusta County	160.82	87.0	Below Average Stress	35.82%
Fredericksburg City	159.98	88.0	Below Average Stress	35.07%
Gloucester County	159.86	89.0	Below Average Stress	34.33%
Caroline County	159.79	90.0	Below Average Stress	33.58%
Henrico County	159.43	91.0	Below Average Stress	32.84%
Bedford County	159.30	92.0	Below Average Stress	32.09%
Westmoreland County	159.20	93.0	Below Average Stress	31.34%
Shenandoah County	159.07	94.0	Below Average Stress	30.60%
Surry County	158.69	95.0	Below Average Stress	29.85%
Isle of Wight County	158.50	96.0	Below Average Stress	29.10%
Botetourt County	158.47	97.0	Below Average Stress	28.36%
King William County	158.41	98.0	Below Average Stress	27.61%
Frederick County	157.97	99.0	Below Average Stress	26.87%
Chesterfield County	157.53	100.0	Below Average Stress	26.12%
Culpeper County	157.40	101.0	Below Average Stress	25.37%
Warren County	156.98	102.0	Below Average Stress	24.63%
York County	155.95	103.0	Below Average Stress	23.88%
Louisa County	155.49	104.0	Below Average Stress	23.13%
Fluvanna County	155.33	105.0	Below Average Stress	22.39%
Orange County	155.00	106.0	Below Average Stress	21.64%
Madison County	154.76	107.0	Below Average Stress	20.90%
Prince William County	154.73	108.0	Below Average Stress	20.15%
Spotsylvania County	153.68	109.0	Below Average Stress	19.40%
Nelson County	153.55	110.0	Below Average Stress	18.66%
Highland County	153.25	111.0	Below Average Stress	17.91%
Mathews County	152.66	112.0	Low Stress	17.16%
Poquoson City	152.58	113.0	Low Stress	16.42%
New Kent County	152.52	114.0	Low Stress	15.67%

Table 9.4
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2006/2007*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2006/2007	CLG Fiscal Stress Rank Score, 2006/2007	CLG Fiscal Stress Classification, 2006/2007	Cumulative Percentage of Jurisdictional Cases
Powhatan County	151.63	115.0	Low Stress	14.93%
Stafford County	151.58	116.0	Low Stress	14.18%
King George County	151.25	117.0	Low Stress	13.43%
Hanover County	151.24	118.5	Low Stress	12.69%
Middlesex County	151.24	118.5	Low Stress	11.94%
James City County	150.70	120.0	Low Stress	11.19%
Northumberland County	150.65	121.0	Low Stress	10.45%
Lancaster County	149.73	122.0	Low Stress	9.70%
Albemarle County	149.67	123.0	Low Stress	8.96%
Alexandria City	146.56	124.0	Low Stress	8.21%
Clarke County	145.62	125.0	Low Stress	7.46%
Fairfax City	144.79	126.0	Low Stress	6.72%
Bath County	143.35	127.0	Low Stress	5.97%
Arlington County	142.95	128.0	Low Stress	5.22%
Rappahannock County	142.14	129.0	Low Stress	4.48%
Fauquier County	141.20	130.0	Low Stress	3.73%
Fairfax County	141.17	131.0	Low Stress	2.99%
Loudoun County	137.27	132.0	Low Stress	2.24%
Falls Church City	135.40	133.0	Low Stress	1.49%
Goochland County	134.28	134.0	Low Stress	0.75%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2006/2007 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.13 (one standard deviation below the mean), 165.00 (the mean), and 176.87 (one standard deviation above the mean).

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Table 9.5
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Emporia City	191.02	1.0	High Stress	100.00%
Covington City	189.57	2.0	High Stress	99.25%
Petersburg City	185.65	3.0	High Stress	98.51%
Dickenson County	183.69	4.0	High Stress	97.76%
Martinsville City	183.67	5.0	High Stress	97.01%
Bristol City	182.97	6.0	High Stress	96.27%
Norfolk City	182.24	7.0	High Stress	95.52%
Buena Vista City	182.02	8.0	High Stress	94.78%
Portsmouth City	181.84	9.0	High Stress	94.03%
Galax City	181.58	10.0	High Stress	93.28%
Danville City	181.52	11.0	High Stress	92.54%
Franklin City	180.87	12.0	High Stress	91.79%
Lynchburg City	180.17	13.0	High Stress	91.04%
Hopewell City	179.91	14.0	High Stress	90.30%
Newport News City	179.82	15.0	High Stress	89.55%
Norton City	179.70	16.0	High Stress	88.81%
Roanoke City	179.47	17.0	High Stress	88.06%
Hampton City	179.37	18.0	High Stress	87.31%
Sussex County	178.83	19.0	High Stress	86.57%
Buchanan County	178.10	20.0	High Stress	85.82%
Greensville County	177.84	21.0	High Stress	85.07%
Harrisonburg City	177.58	22.0	High Stress	84.33%
Wise County	176.79	23.0	High Stress	83.58%
Alleghany County	175.89	24.0	Above Average Stress	82.84%
Richmond City	175.37	25.0	Above Average Stress	82.09%
Russell County	175.11	26.0	Above Average Stress	81.34%
Bedford City	175.07	27.0	Above Average Stress	80.60%
Lee County	174.66	28.0	Above Average Stress	79.85%
Salem City	173.71	29.0	Above Average Stress	79.10%
Smyth County	173.69	30.0	Above Average Stress	78.36%
Staunton City	173.65	31.0	Above Average Stress	77.61%
Lunenburg County	173.62	32.0	Above Average Stress	76.87%
Scott County	173.60	33.0	Above Average Stress	76.12%
Henry County	173.35	34.0	Above Average Stress	75.37%
Carroll County	173.30	35.0	Above Average Stress	74.63%
Waynesboro City	172.57	36.0	Above Average Stress	73.88%
Charlotte County	172.40	37.0	Above Average Stress	73.13%
Tazewell County	172.27	38.0	Above Average Stress	72.39%

Table 9.5
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Radford City	172.16	39.0	Above Average Stress	71.64%
Brunswick County	171.30	40.0	Above Average Stress	70.90%
Charlottesville City	171.14	41.0	Above Average Stress	70.15%
Prince Edward County	170.83	42.0	Above Average Stress	69.40%
Lexington City	170.78	43.0	Above Average Stress	68.66%
Halifax County	170.71	44.0	Above Average Stress	67.91%
Manassas Park City	170.48	45.0	Above Average Stress	67.16%
Bland County	170.40	46.0	Above Average Stress	66.42%
Patrick County	170.36	47.0	Above Average Stress	65.67%
Cumberland County	170.15	48.0	Above Average Stress	64.93%
Nottoway County	169.97	49.0	Above Average Stress	64.18%
Pulaski County	169.72	50.0	Above Average Stress	63.43%
Winchester City	169.39	51.0	Above Average Stress	62.69%
Buckingham County	169.35	52.0	Above Average Stress	61.94%
Wythe County	168.62	53.5	Above Average Stress	61.19%
Colonial Heights City	168.62	53.5	Above Average Stress	60.45%
Giles County	168.60	55.0	Above Average Stress	59.70%
Amherst County	168.33	56.0	Above Average Stress	58.96%
Chesapeake City	167.74	57.0	Above Average Stress	58.21%
Campbell County	167.72	58.0	Above Average Stress	57.46%
Appomattox County	167.71	59.0	Above Average Stress	56.72%
Suffolk City	167.53	60.0	Above Average Stress	55.97%
Grayson County	167.49	61.0	Above Average Stress	55.22%
King and Queen County	167.45	62.0	Above Average Stress	54.48%
Pittsylvania County	167.39	63.0	Above Average Stress	53.73%
Mecklenburg County	167.21	64.0	Above Average Stress	52.99%
Montgomery County	166.44	65.0	Above Average Stress	52.24%
Washington County	166.39	66.0	Above Average Stress	51.49%
Accomack County	166.21	67.0	Above Average Stress	50.75%
Page County	165.98	68.0	Above Average Stress	50.00%
Craig County	165.91	69.0	Above Average Stress	49.25%
Charles City County	165.77	70.0	Above Average Stress	48.51%
Richmond County	165.59	71.0	Above Average Stress	47.76%
Dinwiddie County	165.45	72.0	Above Average Stress	47.01%
Southampton County	165.39	73.0	Above Average Stress	46.27%
Manassas City	165.27	74.0	Above Average Stress	45.52%
Williamsburg City	165.05	75.0	Above Average Stress	44.78%
Prince George County	164.92	76.0	Below Average Stress	44.03%

Table 9.5
 Descending-Order Distribution
 of
 Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
 1.0=Highest Stress 134.0=Lowest Stress

Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
Virginia Beach City	164.02	77.0	Below Average Stress	43.28%
Floyd County	163.38	78.0	Below Average Stress	42.54%
Roanoke County	163.08	79.0	Below Average Stress	41.79%
Rockbridge County	162.69	80.0	Below Average Stress	41.04%
Northampton County	162.50	81.0	Below Average Stress	40.30%
Fredericksburg City	162.17	82.0	Below Average Stress	39.55%
Rockingham County	162.13	83.0	Below Average Stress	38.81%
Greene County	161.67	84.0	Below Average Stress	38.06%
Franklin County	161.62	85.0	Below Average Stress	37.31%
Amelia County	161.49	86.0	Below Average Stress	36.57%
Augusta County	160.74	87.0	Below Average Stress	35.82%
Caroline County	160.72	88.0	Below Average Stress	35.07%
Essex County	160.11	89.0	Below Average Stress	34.33%
Henrico County	159.79	90.0	Below Average Stress	33.58%
Gloucester County	159.74	91.0	Below Average Stress	32.84%
Westmoreland County	159.57	92.0	Below Average Stress	32.09%
Frederick County	159.26	93.0	Below Average Stress	31.34%
Shenandoah County	159.15	94.0	Below Average Stress	30.60%
King William County	158.75	95.0	Below Average Stress	29.85%
Isle of Wight County	158.73	96.0	Below Average Stress	29.10%
Culpeper County	158.04	97.0	Below Average Stress	28.36%
Botetourt County	157.79	98.5	Below Average Stress	27.61%
Chesterfield County	157.79	98.5	Below Average Stress	26.87%
Warren County	157.07	100.0	Below Average Stress	26.12%
Bedford County	156.83	101.0	Below Average Stress	25.37%
Surry County	156.77	102.0	Below Average Stress	24.63%
Orange County	156.02	103.0	Below Average Stress	23.88%
York County	156.01	104.0	Below Average Stress	23.13%
Prince William County	155.60	105.0	Below Average Stress	22.39%
Fluvanna County	155.43	106.5	Below Average Stress	21.64%
Louisa County	155.43	106.5	Below Average Stress	20.90%
Spotsylvania County	155.39	108.0	Below Average Stress	20.15%
Nelson County	155.18	109.0	Below Average Stress	19.40%
Madison County	154.58	110.0	Below Average Stress	18.66%
Poquoson City	153.87	111.0	Below Average Stress	17.91%
Stafford County	153.68	112.0	Below Average Stress	17.16%
Highland County	152.99	113.0	Low Stress	16.42%
King George County	152.70	114.0	Low Stress	15.67%

Table 9.5
Descending-Order Distribution
of
Composite Fiscal Stress Index Scores by Locality, 2007/2008*

Rank Scores
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Locality	CLG Fiscal Stress Index Score, 2007/2008	CLG Fiscal Stress Rank Score, 2007/2008	CLG Fiscal Stress Classification, 2007/2008	Cumulative Percentage of Jurisdictional Cases
New Kent County	152.13	115.0	Low Stress	14.93%
Hanover County	152.10	116.0	Low Stress	14.18%
Powhatan County	151.72	117.0	Low Stress	13.43%
Mathews County	151.50	118.0	Low Stress	12.69%
James City County	151.14	119.0	Low Stress	11.94%
Middlesex County	150.15	120.0	Low Stress	11.19%
Northumberland County	150.12	121.0	Low Stress	10.45%
Clarke County	149.39	122.0	Low Stress	9.70%
Albemarle County	149.16	123.0	Low Stress	8.96%
Lancaster County	147.62	124.0	Low Stress	8.21%
Fairfax City	146.61	125.0	Low Stress	7.46%
Alexandria City	145.41	126.0	Low Stress	6.72%
Rappahannock County	143.95	127.0	Low Stress	5.97%
Fauquier County	143.49	128.0	Low Stress	5.22%
Fairfax County	141.49	129.0	Low Stress	4.48%
Arlington County	141.06	130.0	Low Stress	3.73%
Bath County	139.80	131.0	Low Stress	2.99%
Loudoun County	138.77	132.0	Low Stress	2.24%
Falls Church City	136.19	133.0	Low Stress	1.49%
Goochland County	133.72	134.0	Low Stress	0.75%

*

Under the CLG's classificatory system, each jurisdiction is designated as "low" if its composite index score falls more than one standard deviation below the mean, as "below average" if the index score lies between the mean and one standard deviation below the mean, as "above average" if the index score occupies a position between the mean and one standard deviation above the mean, or as "high" if the index score exceeds the mean by more than one standard deviation. With respect to the 2007/2008 distribution of index scores, the following threshold values represent the cutting points for the delineation of the several stress categories: 153.33 (one standard deviation below the mean), 165.00 (the mean), and 176.67 (one standard deviation above the mean).

Staff, Commission on Local Government